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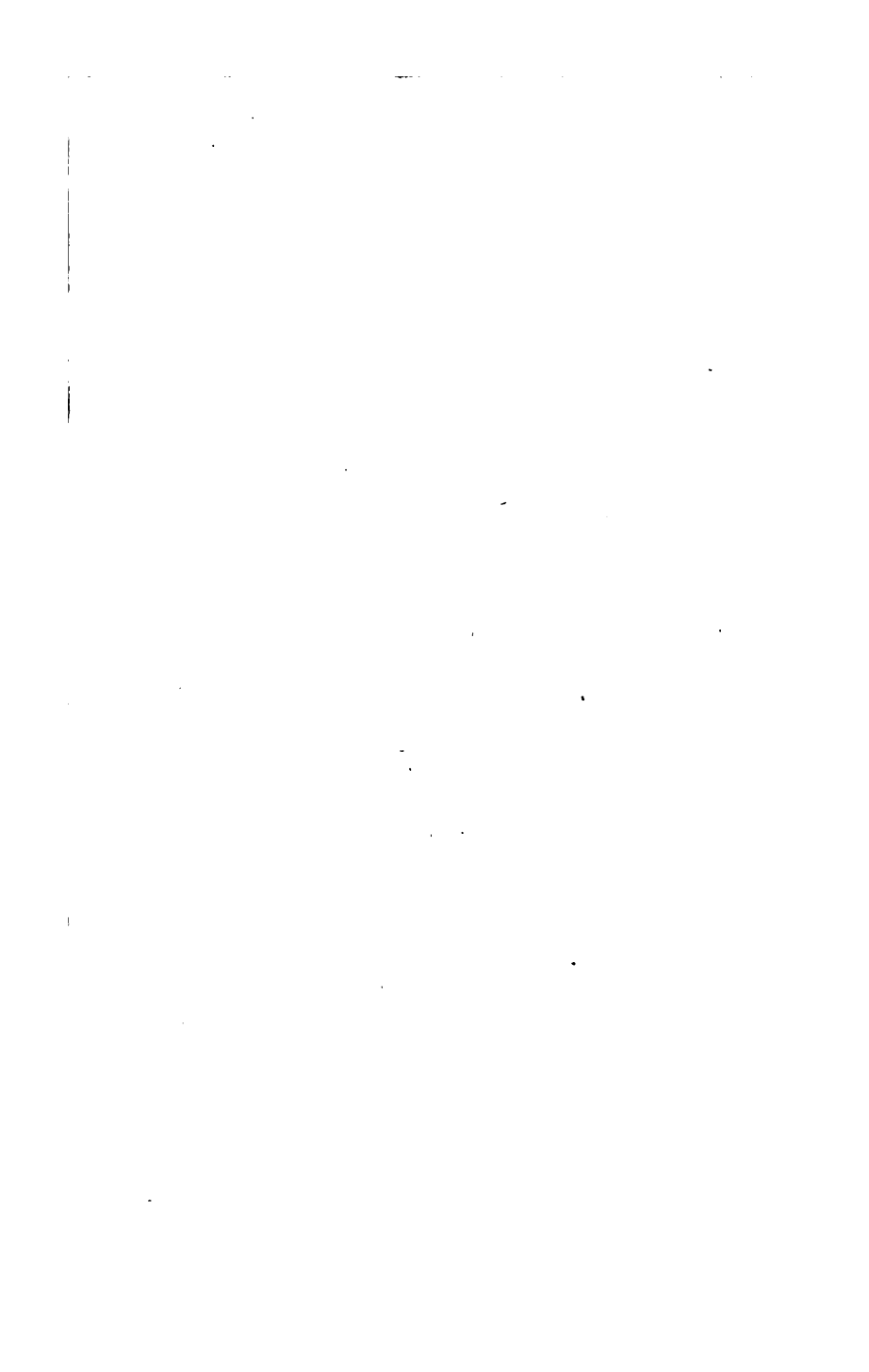
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**SOLUTIONS OF QUESTIONS**

**ON**

**ARITHMETIC AND BOOK-KEEPING**

**USED IN THE**

**CIVIL SERVICE EXAMINATIONS OF 1862,**

**PUBLISHED IN THE APPENDIX TO THE EIGHTH REPORT OF THE COMMISSIONERS.**

---

**WITH A SUPPLEMENT,**

**CONTAINING EXAMPLES IN ACCOUNT-STATES.**

---

**BY THE**

**REV. JOHN HUNTER, M.A.**

**Author of**

**'The Art of Teaching Arithmetic,' 'Examination-Questions in Book-keeping,' &c.**

**Instructor of Candidates for Civil Service and other Public Examinations.**

**LONDON:**

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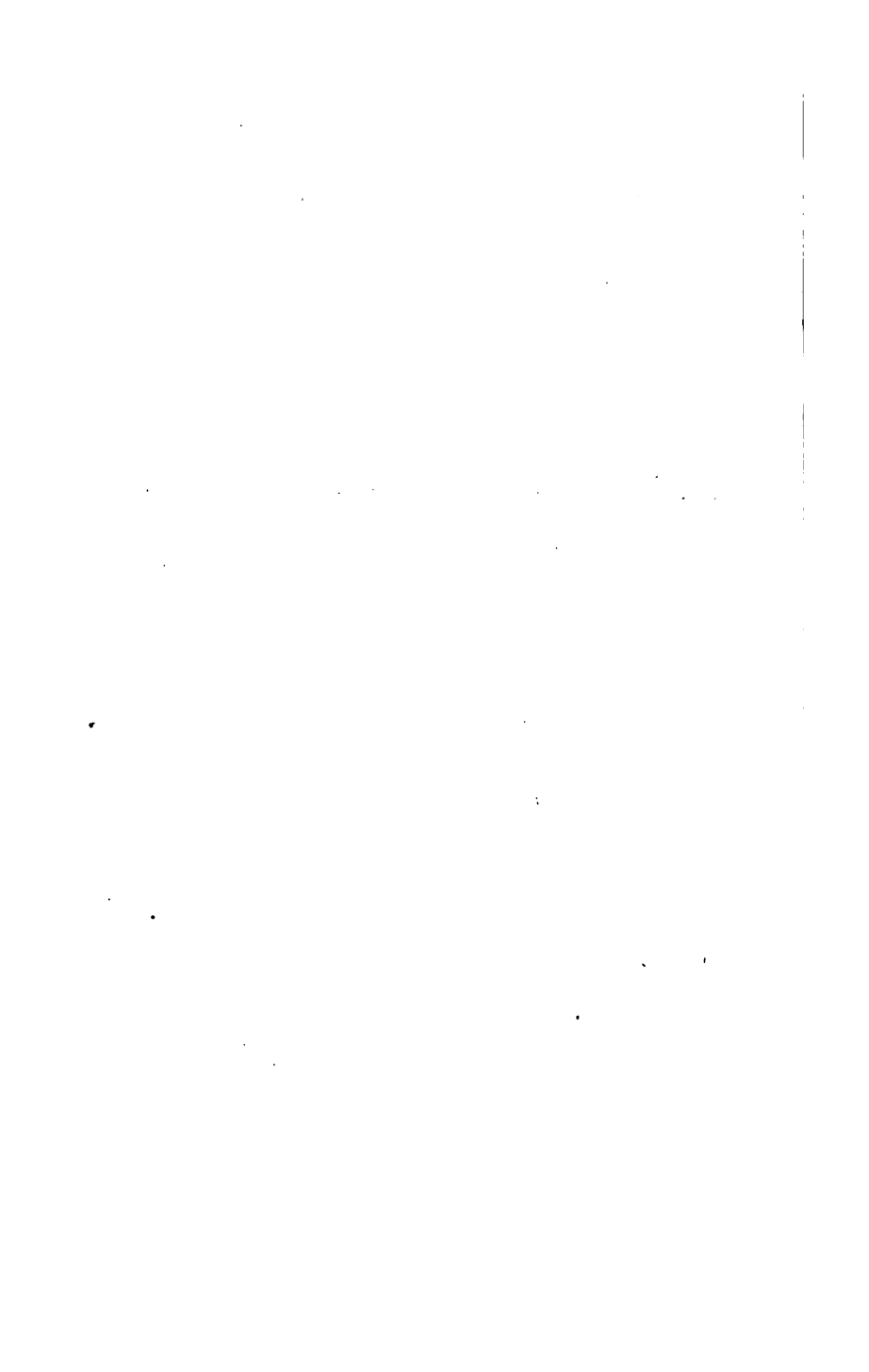
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THE AUTHOR of the following *Solutions &c.* having found that some peculiar features, in the Papers on Book-keeping recently published along with the Eighth Report of the Civil Service Commissioners, presented to many students considerable difficulty, and required some illustration beyond what is provided in his Examination-Questions on that subject, designs the present little work to supply that additional illustration, and to form a kind of supplement to his previous work.

He hopes that the explanation which he has added respecting some portions of the Appendix to the Sixth Report, particularly respecting Account-States, will be found to supply usefully a want that has been urged on his attention very frequently since the publication of his Examination-Questions.

LONDON: *July* 1863.





**THE**  
**MISCELLANEOUS EXERCISES IN ARITHMETIC.**

**FROM THE APPENDIX TO THE**  
**EIGHTH REPORT OF THE CIVIL SERVICE COMMISSIONERS.**

**WITH SOLUTIONS.**



# ARITHMETIC.

I. *Solutions of the Miscellaneous Exercises in*  
 'Specimen D (b).' (*Appendix to Report*, p. 280.)

(a) If by selling ~~at a loss of 10 per cent.~~ <sup>at a loss of 20</sup> per cent.;

## Errata.

Page 39, read NATHANIEL HARRISS.

„ 72, last entry on Dr. side, for April read June; and under the closed account on Dr. side, write —

*To Balance due from R. Douglass, £269 14s. 9d.*

„ 74, foot-note, read £222 15s. 6d.

„ 79, for £210 read £310; and for £466 read £561.

$$\begin{array}{r|l}
 151 \times 1 = 151 & 125 \\
 \hline
 7651 & 9217 \\
 1^2 = 1 & 7651 \\
 \hline
 780300 & 1566728 \\
 1532 \times 2 = 3064 & 1566728 \\
 \hline
 783364 & 
 \end{array}$$

(c) Multiply .0021 by 48.026.

$$\begin{aligned}
 .0021 &= .021 = \frac{21}{1000} = \frac{7}{333} \text{ of } \frac{1}{10} = \frac{7}{3330}; \\
 48.026 &= 48.02\frac{2}{3} = 48 + 2\frac{2}{3} \text{ of } \frac{1}{100} = \frac{14422}{10000}; \\
 \frac{7}{3330} \times \frac{14408}{300} &= \frac{100.856}{999} = .100856 \\
 &= .100956. \text{ Ans.}
 \end{aligned}$$

(d) The content of a cistern is the sum of two cubes whose edges are 10 inches and 2 inches, and the area of its base is the difference of two squares whose sides are  $1\frac{1}{2}$  and  $1\frac{3}{4}$  feet. Find its depth.

Cistern's content =  $10^3 + 2^3 = 1008$  cubic inches =  $\frac{7}{12}$  of a cubic foot.

Area of base =  $\left(\frac{11}{9}\right)^2 - \left(\frac{10}{9}\right)^2 = \frac{21}{81} = \frac{7}{27}$  of a square foot.

$$\frac{7}{27} \times \text{no. of feet in depth of cistern} = \frac{7}{12};$$

$$\therefore \frac{1}{27} \text{ of the depth is } \frac{1}{12} \text{ of a foot;}$$

$$\text{or, the depth is } \frac{27}{12} = 2\frac{1}{4} \text{ feet. } \textit{Ans.}$$

(e) If a man rows 10 miles in  $2\frac{1}{2}$  hours, against a stream the rate of which is 3 miles an hour, how long would he be in rowing 5 miles with the stream?

10 miles in  $2\frac{1}{2}$  hours = 4 miles an hour against the stream; and as a force equivalent to 3 miles an hour is expended in *resisting* the current, the man would row 7 miles an hour in still water; hence, with a *favouring* current of 3 miles an hour, he would row 10 miles an hour, or 5 miles in  $\frac{1}{2}$  an hour. *Ans.*

(f) What must be the rate of interest, in order that the discount on £1936 18s. payable at the end of 3 years, may be £207 10s. 6d.?

True discount being here supposed, the inquiry is, If the interest of £1729 7s. 6d. be £207 10s. 6d. for 3 years, or £69 3s. 6d. for 1 year, what is the interest of £100 for 1 year?

$$£1729 \text{ 7s. 6d.} : £100 :: £69 \text{ 3s. 6d.}$$

$$69175)276700$$

*Ans.* The rate is 4 per cent. per annum.

(g) If 24\* pioneers, in 5 days of  $12\frac{1}{2}$  hours long, can dig

\* Instead of 48 and 90, the Nos. of pioneers given in the Report, (which would produce the incongruous answer  $38\frac{1}{2}$  hours per day,) we have substituted 24 and 180. See Colenso's *Arithm.* Misc. Ex. 207.

a trench 139·75 yards long,  $4\frac{1}{2}$  yards wide, and  $2\frac{1}{2}$  yards deep; how many hours per day must 180 pioneers work during 42 days, in order to dig a trench  $4910\frac{1}{8}$  yards long,  $4\frac{7}{8}$  yards wide, and  $3\frac{1}{2}$  yards deep?

$$\left. \begin{array}{l} 180 : 24 \text{ pi.} \\ 42 : 5 \text{ da.} \\ 139\frac{3}{4} : 4910\frac{1}{8} \text{ yds.} \\ 4\frac{1}{2} : 4\frac{7}{8} \text{ yds.} \\ 2\frac{1}{2} : 3\frac{1}{2} \text{ yds.} \end{array} \right\} :: 12\frac{1}{2} \text{ hrs.} : 9\frac{2}{3} \text{ hrs.} \quad \text{Ans.}$$

*Otherwise:*

Reasoning from first principles, which is a more useful mental exercise, though the process occupies more space:—We have the quantities excavated:—

$$139\frac{3}{4} \times 4\frac{1}{2} \times 2\frac{1}{2} \text{ c. ft. and } 4910\frac{1}{8} \times 4\frac{7}{8} \times 3\frac{1}{2} \text{ c. ft.}$$

which are in the same proportion as

$$559 \times 9 \times 5 \times 8 \times 5 \text{ and } 78561 \times 39 \times 16;$$

$$\text{or, } 43 \times 200 \text{ and } 26187 \times 16; \text{ or } 25 \text{ and } 1218.$$

$$\therefore 24 \text{ pion. dig 25 measures in } 12\frac{1}{2} \times 5 \text{ hrs.}$$

$$\text{or, 1 pion. digs 1 such meas. in } (12\frac{1}{2} \times 5 \times 24) \div 25 \text{ hrs.} = 60 \text{ hrs.}$$

$$\therefore 180 \text{ pion. dig 1218 meas. in } \frac{1}{180} \text{ of } 1218 \text{ times } 60 \text{ hrs.}$$

$$\text{that is, 42 days are to be } = 406 \text{ hrs.};$$

$$\text{or, 1 day} = 9\frac{2}{3} \text{ hrs.} \quad \text{Ans.}$$

## II. *Solutions of the Exercises forming 'Specimen D (c.)'* (Appendix to Report, p. 230.)

1. If a steamer makes the passage from New York to Liverpool (say 2760 miles) in 9 days 14 hours, and a train goes from London to Edinburgh (say 405 miles) in 18 hours; compare the rates of the steamer and the train.

$$2760 \text{ mi. in } 230 \text{ hrs.} = 12 \text{ miles an hour,}$$

$$405 \text{ mi. in } 18 \text{ hrs.} = 22\frac{1}{2} \text{ miles an hour;}$$

$$\therefore \text{the steamer's rate is to that of the train}$$

$$\text{as } 24 \text{ to } 45; \text{ or } 8 : 15. \quad \text{Ans.}$$

2. Find the square root, exactly, of  $2515\frac{344}{11}$ .

$$\frac{\sqrt{908209}}{\sqrt{361}} = \frac{953}{19} = 50\frac{3}{19}. \text{ Ans.}$$

3. Extract the cube root of 5.78 to three places of decimals.

$$\begin{array}{r|l} 1^3 \times 300 = 300 & 5.780,000(1.794 \text{ Ans.} \\ 37 \times 7 = 259 & 1 \\ \hline & 559 \\ 7^3 = 49 & 4780 \\ \hline & 8913 \\ & 86700 \\ 519 \times 9 = 4671 & 867000 \\ \hline & 822339 \\ & 91871 \\ 9^3 = 81 & 446610 \\ \hline & 81 \\ & 96128 \end{array}$$

4. Multiply, by the method of duodecimals, 3 ft. 1 in. 11 pts. by 2 ft. 6 in. 7 pts., and the product by 1 ft. 7 in.

$$\begin{array}{r} \begin{array}{r} 3 \text{ ft.} \quad 1 \text{ in.} \quad 11 \text{ pts.} \\ 2 \quad 6 \quad 7 \\ \hline 6 \quad 8 \quad 10 \\ 1 \quad 6 \quad 11 \quad 6 \\ \quad 1 \quad 10 \quad 1 \quad 5 \\ \hline 8 \text{ sq. ft. } 0' \quad 7'' \quad 7''' \quad 5'''' \\ 1 \quad 7 \\ \hline 8 \quad 0 \quad 7 \quad 7 \quad 5 \\ 4 \quad 8 \quad 4 \quad 5 \quad 3 \quad 11 \\ \hline 12 \text{ c. ft. } 9' \quad 0'' \quad 0''' \quad 8'''' \quad 11''''' \end{array} \text{ Ans.} \end{array}$$

5. Express the result of the last question in cubic feet, cubic inches, and a fraction of a cubic inch.

In the preceding result, 9 denotes twelfths of a cubic foot, the first cipher is in the place of  $144\text{ths}$  of a cubic foot, the second cipher is in that of *cubic inches*, or  $1728\text{ths}$  of a cubic foot, and this is followed by  $8\frac{1}{2}$  *twelfths* of a cubic inch =  $\frac{107}{144}$  of a cubic inch; therefore, take  $9 \times 12 \times 12 = 1296$  cub. in., and the result becomes 12 cub. ft.  $1296\frac{107}{144}$  cub. in. *Ans.*

6. Divide  $4\cdot0\bar{3}$  by  $\cdot140\bar{7}$ .

$$\begin{aligned} 4\frac{3}{99} \div \cdot14\frac{7}{99} &= 4\frac{1}{33} \div \left( \frac{1}{10} + \frac{11}{27} \text{ of } \frac{1}{10} \right) = \frac{133}{33} \div \frac{19}{135} \\ &= \frac{133}{33} \times \frac{135}{19} = \frac{7 \times 45}{11} = 28\frac{7}{11}, \text{ or } 28\cdot6\bar{3}. \quad \text{Ans.} \end{aligned}$$

7. Find the average of  $21\frac{2}{3}$ ,  $73\frac{4}{5}$ , 0,  $3\cdot065$ , 82,  $17\frac{3}{20}$ ,  $5\frac{1}{4}$ ,  $9\frac{6}{12}$ ; express the fractional part decimally.

$$\begin{array}{r} 21\cdot66\bar{6}\frac{2}{3} \\ 73\cdot8 \\ 3\cdot065 \\ 82\cdot0 \\ 17\cdot15 \\ 5\cdot25 \\ 9\cdot41\bar{6}\frac{2}{3} \\ \hline \end{array}$$

No. of instances, 8  $\overline{)212\cdot348\bar{3}}$

$$\underline{26\cdot543541\bar{6}} \quad \text{Ans.}$$

8. A person sells as many 3 per cent. consols at  $98\frac{1}{2}$  as produce £2000, and invests this sum in railway stock, paying  $4\frac{1}{4}$  per cent., at  $93\frac{3}{4}$ . How is his income affected?

$$98\frac{1}{2} : 2000 :: 4\frac{1}{4} : £90 \text{ } 13s. \text{ } 4d. \quad = \text{2nd income,}$$

$$98\frac{1}{2} : 2000 :: 3 : £60 \text{ } 16s. \text{ } 7\frac{3}{4}d. = \text{1st income.}$$

$$\text{Increased by } £29 \text{ } 16s. \text{ } 8\frac{1}{8}d. \quad \text{Ans.}$$

9. A person buys coffee at £5 12s. 6d. per cwt., and chicory at £2 5s. 5d. per cwt., and mixes them in the proportion of two of chicory to five of coffee. He retails the mixture at 1s. 3d. per lb. What is his gain per cent.?

$$5 \text{ cwt. coffee @ } £5 \text{ } 12s. \text{ } 6d. = £28 \text{ } 2s. \text{ } 6d.$$

$$2 \text{ ,, chicory @ } 2 \text{ } 5 \text{ } 5 = \underline{4 \text{ } 10 \text{ } 10}$$

$$\text{Prime cost of } 7 \text{ ,, of the mixture} = \underline{32 \text{ } 13 \text{ } 4}$$

$$\text{Selling price of ditto} = £1\frac{1}{8} \times 112 \times 7 = \underline{49 \text{ } 0 \text{ } 0}$$

$$32\frac{1}{2} : 100 :: 16\frac{1}{2} : 50 \text{ per cent. gain.} \quad \text{Ans.}$$

10. Find the true discount on £512 15s. 3d., due 52 days hence, at  $2\frac{1}{2}$ d. per cent. a day.



Interest on £100 for 52 days, at  $2\frac{1}{2}d.$  a day =  $130d.$ ;  
 therefore £100 is the present worth of £100 10s. 10d.  
 $\text{£}100\ 10s.\ 10d. : \text{£}512\ 15s.\ 3d. :: 10s.\ 10d. : \text{£}2\ 15s.\ 3d.$  *Ans.*

*Otherwise :*

The disc. on  $24130d.$  is  $130d.$

$\therefore$  the disc. on  $1d.$  is  $\frac{1}{24130}$  of  $130d.$

$\therefore$  the disc. on  $123063d.$  is  $\frac{123063}{24130}$  of  $130d.$

$= 130d. \times 51 + 10 = 663d. = 55s.\ 3d.$  *Ans.*

11. If 5 men can perform a piece of work in 12 days of 10 hours each, how many men will perform a piece of work four times as large in a fifth part of the time, if they work the same number of hours in the day, supposing that 2 of the second set can do as much work in an hour as 3 of the first set?

To do 4 times the work in a fifth of the time would require  $5 \times 4 \times 5 = 100$  men of the 1st sort  
 $= 100 \times \frac{2}{3}$  or  $66\frac{2}{3}$  men of the 2nd sort. *Ans.*

This result is equivalent to 66 men of the 2nd sort assisted by 1 man of the 1st sort.

12. A canal, 10 miles long, is 8 yards wide at the top, 6 yards wide at the bottom, and 5 feet deep. How soon would the excavation of it be completed by 800 men, each removing on an average 15 cubic yards per day?

The average width being  $\frac{1}{2}(8+6) = 7$  yards, the whole excavation, in cubic yards, is  $10 \times 1760 \times 7 \times 1\frac{1}{3}$ , which divided by  $15 \times 800$  cubic yards per day gives

$$\frac{10 \times 1760 \times 7 \times 5}{15 \times 800 \times 3} = \frac{154}{9} = 17\frac{1}{9} \text{ days. } \textit{Ans.}$$

13. The rate of a clock is .0375 per cent. too fast. How much will the clock gain in a week?

A week is  $= 7 \times 24 \times 60$  minutes, .0375 per cent. on which is  $= (7 \times 24 \times 60 \times .0375) + 100 = 3 \text{ min. } 46\frac{2}{3} \text{ sec. } \textit{Ans.}$

14. A vessel, whose speed was  $9\frac{1}{4}$  miles per hour, started at 8 o'clock to go a distance of 74 miles. A second vessel, whose speed was to that of the first as 8 to 5, starting from the same place, arrived 5 minutes before the first. When did the second vessel start?

The trip is accomplished by the 1st vessel in  $74 \div 9\frac{1}{4}$  hours,  
that is, in 8 hours,

and by the second vessel in  $8 \times \frac{5}{8} = 5$  hours.

Therefore, the 2nd vessel, having arrived 5 minutes before the first, must have started 5 minutes less than 3 hours later, viz. 2 hrs. 55 min. later, or at 55 min. past 10. *Ans.*

15. At a siege it was found that a certain length of trench could be dug by the soldiers and navvies in 4 days, but that when only half the navvies were present, it required 7 days to dig the same length of trench. What proportion of the work was done by the soldiers?

In the 1st instance,  $\frac{1}{4}$  of the trench is dug per day;

in the 2nd, only  $\frac{1}{7}$  of the trench, or  $\frac{1}{4} - \frac{1}{7} = \frac{3}{28}$  less.

∴ Half the number of navvies do  $\frac{3}{28}$  of the trench per day;

or, the whole of the navvies  $\frac{3}{14}$  of it per day.

Therefore, the proportion done by the soldiers is,

In the 1st instance  $(\frac{1}{4} - \frac{3}{14}) \times 4$ ; or  $\frac{1}{7}$  in 4 days

In the 2nd instance  $(\frac{1}{7} - \frac{3}{14}) \times 7$ ; or  $\frac{1}{2}$  in 7 days } *Ans.*

### III. *Solutions of the Exercises forming 'Specimen E.'*

(*Appendix to Report, p. 231.*)

1. Find the average of  $131\frac{3}{8}$ , 21,  $7\frac{1}{2}$ , .0023,  $8\frac{1}{8}$ , 0,  $106\frac{1}{2}$  and  $57\frac{7}{10}$ ; and express the fractional part decimally.

*Ans.* 26.1509125. (See Q. 7, p. 7.)

2. If by selling wine at 15s. a gallon I lose 6 per cent., at what price must I sell it to gain  $17\frac{1}{2}$  per cent.?

*Ans.* 18s. 9d. (See Q. a, p. 3.)

3. Of 32 selected candidates for the East Indian Civil Service in 1859, 3 were above 20 years of age when they went to India, 4 above 21, 12 above 22 and 23 respectively, and 1

above 24. From these data find what is the average age at which the men went to India ?

$$20 \times 3 = 60$$

$$21 \times 4 = 84$$

$$22 \times 12 = 264$$

$$23 \times 12 = 276$$

$$24 \times 1 = 24$$

$$32 \overline{) 708}, \text{ sum of 32 ages.}$$

Average age =  $22 +$ , or above 22. *Ans.*

4. A merchant has teas worth 4s. 6d. and 3s. 6d. per lb. respectively, which he mixes in the proportion of 3 lbs. of the former to 2 of the latter, and sells the mixture at 4s. 4d. per lb.; what does he gain or lose per cent. ?

*Ans.*  $5\frac{8}{11}\frac{2}{3}$  per cent. gain. (See Q. 9, p. 7.)

5. Between the years 1841 and 1851 the population of England increased 14.2 per cent. In the latter year it was 21121290. What was it in the former year ?

The popul. of former : that of latter year :: 100 : 114.2

$\therefore 1142 : 1000 :: 21121290 : 18495000.$  *Ans.*

6. A person invests £5460 in the 3 per cents. at 91; he sells out £2000 stock when they have risen to  $93\frac{1}{2}$ , and the remainder when they have fallen to 85; he then invests the produce in  $4\frac{1}{2}$  per cents. at 102. What is the difference in his income ?

$$\frac{5460 \times 100}{91} = £6000, \text{ stock;}$$

$$\frac{2000 \times 93\frac{1}{2}}{100} + \frac{4000 \times 85}{100} = £5270, \text{ produce;}$$

$$\frac{5270 \times 4\frac{1}{2}}{102} = £232 \text{ 10s. income from } 4\frac{1}{2} \text{ per cents.}$$

$$\frac{6000 \times 3}{100} = £180 \text{ 0s. do. from 3 per cents.}$$

An increase of £ 52 10s. *Ans.*

7. What must be the market value of 6 per cent. stock, in order that, after deducting the income-tax of 10*d.* in the £, it may yield  $6\frac{1}{2}$  per cent. interest?

Gross income from £100 stock = £6

Income-tax, 10*d.*  $\times 6$  = £0 $\frac{1}{4}$

Nett income from £100 stock, £5 $\frac{3}{4}$

$6\frac{1}{2} : 5\frac{3}{4} :: 100 : 88\frac{2}{3}$ . *Ans.*

8. If the Roman Catholics are 3 to 1 of the population of Ireland, and the Protestant Dissenters bear the proportion of 2 to 3 to the members of the Established Church, find the proportion *per cent.* which the Protestant Dissenters bear to the Roman Catholics.

Of the whole population  $\frac{3}{4}$  are R. C.

$\frac{2}{3}$  of the remaining  $\frac{1}{4} = \frac{1}{10}$  P. D.

$\frac{2}{3}$  of ditto =  $\frac{2}{30}$  E. C.

$\frac{2}{3} : \frac{1}{10} :: 100 : 15$  per cent. *Ans.*

IV. *Solutions of the Exercises forming 'Specimen F.'*

(*Appendix to Report, p. 232.*)

1. When a  $3\frac{1}{2}$  per cent. stock is at 93, find what price a  $4\frac{1}{2}$  per cent. stock must bear, that an investment may be made with equal advantage in either stock.

$3\frac{1}{2} : 4\frac{1}{2} :: 93 : 128\frac{1}{3}$ . *Ans.*

2. A person sells Midland stock, paying  $6\frac{1}{2}$  per cent., at  $128\frac{1}{3}$ , and invests in Great Western stock paying 3 per cent. at  $72\frac{1}{2}$ . By how much per cent. will the interest of his investment be altered?

His income of £6 $\frac{1}{2}$  is altered to  $\frac{128\frac{1}{3}}{72\frac{1}{2}} \times 3 = £\frac{771}{145}$ .

$6\frac{1}{2} : 100 :: \frac{771}{145} : 81\frac{3}{7}$ .

*Ans.* By a decrease of  $18\frac{7}{77}$  per cent.  
or nearly  $18\frac{1}{2}$  per cent.

3. A person invests £5000 in the new 6 per cent. Turkish Loan, issued at 68 per cent., at  $2\frac{1}{2}$  premium. How much stock will he have, and what rate of interest will the investment give?

$$\frac{£5000 \times 100}{70\frac{1}{2}} \text{ gives } £7092\frac{28}{141} \text{ stock. } \textit{Ans.}$$

It may be here observed, however, that the above amount of stock could not have been actually purchased, the bonds being only for exact hundreds; so that the investment should have been either £5005 10s. or else £4935, the former being suitable for the purchase of £7100 stock, the latter for £7000.

The interest yielded by any amount of investment would be, of course, at the rate of £6 on every £70 $\frac{1}{2}$  invested; therefore,

$$70\frac{1}{2} : 100 :: 6 : 8\frac{72}{141}, \text{ or nearly } 8\frac{1}{2} \text{ per cent. } \textit{Ans.}$$

4. What must be the market value of 3 per cent. stock, in order that, after deducting an income-tax of 10d. in the £, it may yield  $3\frac{1}{2}$  per cent. interest? *Ans.* 82 $\frac{1}{2}$ . (*See Q. 7, p. 11.*)

5. (a) What is meant by the par of exchange between two countries?

(b) When is the exchange said to be against a country?

(c) Explain briefly why the exchange between two countries varies.

(a) The par of exchange between two countries is that sum of the currency of one country, which, with respect to weight and fineness, is equal to a given sum of the currency of the other.

(b) The exchange is said to be against one of two countries when its rate of exchange is above par, or that of the other country is below par.

(c) Fluctuations in the rate of exchange between two countries are occasioned by a variety of political and commercial reasons. The chief reason is the varying balance of debt

between the two countries. For example, if at any time England and France are equally indebted to each other, on account of exports and imports, the debts between the two countries can be discharged by means of bills of exchange,\* the rate of exchange being consequently at par; but if England owes France more than France owes England, specie or bullion must be remitted, by some persons in England, for the balance, and, in competition against the necessity of that more costly mode of remittance, bills on France will be in demand, or at a premium, in England, and there will be an advance in the rate of exchange. The rate, however, is never allowed to rise very much above par, its advance being limited by the comparative cost of transmitting the precious metals, by a disposition to increase exports or imports as advantage may require, by indirect or circuitous remittances through other countries, &c.

6. If £3 = 20 thalers; 25 thalers = 93 francs; 27 francs = 5 scudi; and 62 scudi = 135 gulden:—How many gulden = £1?

$$\left. \begin{array}{l} 62 \text{ sc.} : 5 \text{ sc.} \\ 27 \text{ fr.} : 93 \text{ fr.} \\ 25 \text{ th.} : 20 \text{ th.} \\ \text{£3} : \text{£1} \end{array} \right\} :: 135 \text{ gu.} : 10 \text{ gu.} \quad \text{Ans.}$$

Otherwise: £1 =  $\frac{20}{3}$  th; 1 th. =  $\frac{93}{25}$  fr.; 1 fr. =  $\frac{5}{27}$  sc.; 1 sc. =  $\frac{135}{62}$  gu.  $\therefore$  £1 =  $\frac{20}{3} \times \frac{93}{25} \times \frac{5}{27} \times \frac{135}{62}$  gul. = 10 gul. Ans.

7. A trader in London owes a debt of 1000 pistoles to one in Cadiz; find what he gains by sending it to him through France, the exchanges being £1 = 25.4 francs; 19 francs = 1 Spanish pistole; 4 Spanish pistoles = £3.

\* Thus, if E of London owes F of Paris £100, and P of Paris owes L of London £100, then E, instead of remitting cash to F, may buy of L a bill of £100 on P, and remit it to F, who will obtain payment from P; and thus the accounts will be settled.

By direct remittance, at £3 per 4 pistoles,

$$\text{the amount would be } £ \frac{3 \times 1000}{4} = £750 \text{ 0s. 0d.}$$

By circuitous remittance, through France,

$$\text{the amount is fr. 19000} = £ \frac{190000}{254} = £748 \text{ 0s. } 7\frac{11}{12}d.$$

$$\text{Ans. Gain, } £ \text{ 1 19s. } 4\frac{5}{12}d.$$

8. A person in London owes another in St. Petersburg 920 roubles, which must be remitted through Paris. He pays the requisite sum to his broker, at a time when the exchange between London and Paris is 25·15 francs for £1, and between Paris and St. Petersburg 1·2 francs for 1 rouble. The remittance is delayed until the rates are 25·35 francs for £1, and 1·15 francs for 1 rouble. What does the broker gain or lose by the delay?

$$\text{Sum paid to the broker} = £ \frac{1·2 \times 920}{25·15}$$

$$\text{Sum remitted by him} = £ \frac{1·15 \times 920}{25·35}$$

$$\text{Excess of former} = £ \frac{(25·35 \times 1·2 - 25·15 \times 1·15) \times 920}{25·35 \times 25·15}$$

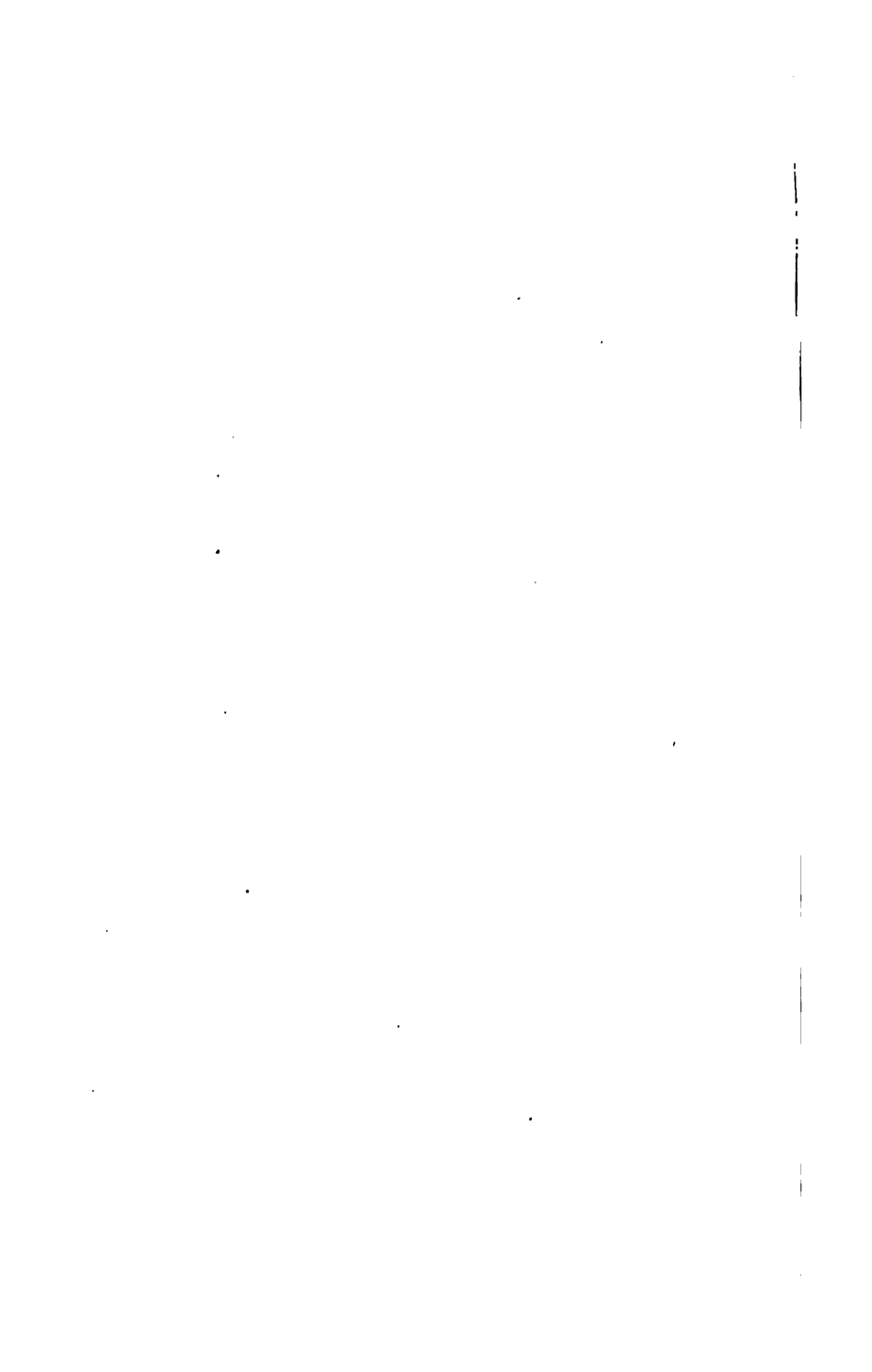
$$= \frac{1·4975 \times 184}{25·35 \times 5·08} = \frac{2995 \times 184}{507 \times 508}$$

$$= £2 \text{ 3s. } 2\frac{22774}{88667}d. \text{ gain. } \text{Ans.}$$

THE  
QUESTIONS IN BOOK-KEEPING.

FROM THE APPENDIX  
TO THE EIGHTH REPORT OF THE CIVIL SERVICE COMMISSIONERS.





## QUESTIONS IN BOOK-KEEPING.

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\* \* The department of Book-keeping in the Appendix to the Report, is in the following form :—

### SPECIMEN OF QUESTIONS IN BOOK-KEEPING.

One of the two following papers, (A.) or (B.), is set to *every candidate* who is examined in book-keeping, along with a special paper adapted to the office for which he is a candidate. In either case the following 'Instructions' are given.

---

- (a) *You are advised to read the Instructions and Directions, and to examine the books supplied to you before you commence your work.*
  - (b) *Attention should be paid in this Exercise to neat writing, to perfect correctness, and to speed.*
  - (c) *No part of the work is to be recopied, but every entry is to be written at once into the books provided.*
  - (d) *No erasures are to be made. If any correction is necessary, it can be made by drawing the pen through the part which is erroneous, and then making a fresh entry.*
  - (e) *The calculations in the Examination Paper need not be checked.*
- 

(A.) Time allowed,  $1\frac{1}{4}$  hour.

1. Copy the following transactions into the Sales Book and Invoice Book provided, putting all amounts for wine in the column headed 'Wine,' and so with spirits and beer. All the details must be given.

2. Post the transactions from these books into the Ledger, opening personal accounts only. The amount to be posted is that in the total column, and no details are to be given in the Ledger. Each Ledger entry must therefore be in the words 'To' or 'By' 'Wine,' 'Beer,' 'Spirits,' or 'Sundries.'

The folio column in the Sales Book and Invoice Book is to be supplied with figures referring to the page of the Ledger to which each item has been carried; and the corresponding column in the Ledger is to be supplied with figures referring to the page of the Sales Book or of the Invoice Book from which each entry has been brought.

[The Ledger is not to be balanced; and no index to the Ledger need be made.]

1854. £ s. d.

Jan. 3. Bought of Edward Bryan :

4 hhds. Brandy, 216 gallons, @ 10/ 108 0 0

4. Sold James Brown :

1 hhd. Brandy, 55 gallons, @ 10/6 28 17 6

5. Bought of Thomas Browne :

101 doz. pts. Scotch Ale @ 3/ . 15 3 0

„ Sold John Browne :

21 doz. pts. Scotch Ale @ 3/6 . 3 13 6

6. Bought of O'Brien & Sons :

3 pipes Port @ 63l. . 189 0 0

7. Sold Frederic Brown :

1 pipe Port @ 70l. . 70 0 0

„ Sold Edward Bryan :

6 doz. pts. Scotch Ale @ 3/6 . 1 1 0

8. Bought of Brien, Son, & Co. :

150 doz. qts. Stout @ 4/6 . 33 15 0

50 doz. pts. Stout @ 2/6 . 6 5 0

| 1854.                                           | £   | s. | d. |
|-------------------------------------------------|-----|----|----|
| Jan. 8. Sold Edmond Brown :                     |     |    |    |
| 2 pipes Port @ 68l.                             | 136 | 0  | 0  |
| 1 hhd. Brandy, 53 gallons, @ 10/9               | 28  | 9  | 9  |
| 25 doz. qts. Stout @ 5/                         | 6   | 5  | 0  |
| 10. Sold James Brown :                          |     |    |    |
| 1 hhd. Brandy, 54 gallons, @ 10/6               | 28  | 7  | 0  |
| 50 doz. pts. Scotch Ale @ 3/6                   | 8   | 15 | 0  |
| 20 doz. pts. Stout @ 2/9                        | 2   | 15 | 0  |
| 12. Bought of Edward Bryan :                    |     |    |    |
| 8 quarter casks Pale Brandy, 215 gallons, @ 10/ | 107 | 10 | 0  |
| „ Sold John Brown :                             |     |    |    |
| 2 quarter casks Pale Brandy, 54 gallons, @ 10/6 | 28  | 7  | 0  |
| 13. Bought of John Brien :                      |     |    |    |
| 1 hhd. Brandy, 54 gallons, @ 10/                | 27  | 0  | 0  |
| 15. Sold John Browning :                        |     |    |    |
| 1 hhd. Brandy, 54 gallons, @ 10/6               | 28  | 7  | 0  |
| 2 quarter casks Pale Brandy, 53 gallons, @ 10/9 | 28  | 9  | 9  |
| 25 doz. qts. Stout @ 5/                         | 6   | 5  | 0  |
| 21 doz. pts. Scotch Ale @ 3/6                   | 3   | 13 | 6  |

*Sales Book (for Entries of Goods Sold).*

| Date    | Name and Particulars                   | Rate | Wine | Beer | Spirits | Ledger Folio | Total   |
|---------|----------------------------------------|------|------|------|---------|--------------|---------|
| 1853    | SPECIMEN                               |      |      |      |         |              |         |
| Jan. 30 | John Brown                             |      |      |      |         |              |         |
|         | 1 Butt Sherry, at                      | £50  | 57   |      |         |              |         |
|         | 1 Dos. Stout, at                       | 5/6  |      | 5    | 6       |              |         |
|         | 1 Quarter Cask Pale Brandy, 26 gns. at | 12/- |      |      | 15      | 12           | 65 17 6 |
| Jan. 30 | John Brown                             |      |      |      |         |              |         |
|         | 6 Dos. Pale Ale, at                    | 3/3  |      | 19   | 6       |              | 19 6    |

*Invoice Book (for Entries of Goods Bought):*

| <i>Date</i> | <i>Name and Particulars</i>          | <i>Rate</i> | <i>Wine</i> | <i>Beer</i> | <i>Spirits</i> | <i>Ledger Folio</i> | <i>Total</i> |
|-------------|--------------------------------------|-------------|-------------|-------------|----------------|---------------------|--------------|
| 1888        | <i>SPECIMEN</i>                      |             |             |             |                |                     |              |
| Jan. 24     | James Williams<br>& Buils Sherry, at | £35         | 110         |             |                |                     | 110          |

(B.) Time allowed,  $1\frac{1}{4}$  hour.*Instructions (as above.)*

- Copy the following transactions into the Bought Day Book and Sold Day Book provided, putting all amounts for the same person on the same day together, as in the specimens (which refer to the entries printed in Italics). It may be assumed that all the goods received have been 'Bought' from the persons delivering them, and that the goods delivered have been 'Sold' to the persons receiving them. All the details must be given.
- Post the transactions from these books into the Ledger, opening personal accounts only. The amount to be posted is that in the total column, and no details are to be given in the Ledger. Each Ledger entry must therefore be in the words 'To' or 'By' 'Wine,' 'Beer,' 'Spirits,' or 'Sundries.'

The folio column in the Bought Day Book and Sold Day Book is to be supplied with figures referring to the page of the Ledger to which each item has been carried; and the corresponding column in the Ledger is to be supplied with figures referring to the page of the Bought Day Book or of the Sold Day Book from which each entry has been brought.

[The Ledger is not to be balanced; and no index to the Ledger need be made.]

## WAREHOUSE BOOK—WINE.

| 1856.                                      | £  | s. | d. |
|--------------------------------------------|----|----|----|
| July 1. <i>Received from John Jones :</i>  |    |    |    |
| 10 doz. Sauterne @ 40/                     | 20 | 0  | 0  |
| 20 „ Chablis @ 42/                         | 42 | 0  | 0  |
| „ <i>Delivered to John Clerk :</i>         |    |    |    |
| 5 doz. Chablis @ 44/                       | 11 | 0  | 0  |
| 2. <i>Received from R. Lewis :</i>         |    |    |    |
| 10 doz. Rudesheimer @ 60/                  | 30 | 0  | 0  |
| 4. <i>Delivered to Nathaniel Harriss :</i> |    |    |    |
| 3 doz. Sauterne @ 45/                      | 6  | 15 | 0  |
| 2 „ Chablis @ 46/                          | 4  | 12 | 0  |
| 5. <i>Delivered to James Lowe :</i>        |    |    |    |
| 5 doz. Chablis @ 48/                       | 12 | 0  | 0  |
| „ <i>Delivered to Ronald Harison :</i>     |    |    |    |
| 1 doz. Chablis @ 45/                       | 2  | 5  | 0  |
| 1 „ Sauterne @ 48/                         | 2  | 8  | 0  |
| 6. <i>Received from John Jones :</i>       |    |    |    |
| 3 butts Sherry @ 30l.                      | 90 | 0  | 0  |
| „ <i>Delivered to George Harries :</i>     |    |    |    |
| 2 butts Sherry @ 35l.                      | 70 | 0  | 0  |
| „ <i>Received from John Low :</i>          |    |    |    |
| 15 doz. Champagne @ 60/                    | 45 | 0  | 0  |

## WAREHOUSE BOOK.—SPIRITS.

| 1856.                                     | £  | s. | d. |
|-------------------------------------------|----|----|----|
| July 1. <i>Received from John Jones :</i> |    |    |    |
| 1 hhd. Pale Brandy, 54 gallons, @ 10/     | 27 | 0  | 0  |
| 2. <i>Received from John Jones :</i>      |    |    |    |
| 1 hhd. Pale Brandy, 54 gallons, @ 10/     | 27 | 0  | 0  |
| „ <i>Received from R. Lewis :</i>         |    |    |    |
| 1 hhd. Pale Brandy, 54 gallons, @         |    |    |    |
| 10/6                                      | 28 | 7  | 0  |

| 1856.                               | £  | s. | d. |
|-------------------------------------|----|----|----|
| July 5. Delivered to James Lowe :   |    |    |    |
| 1 hhd. Pale Brandy, 54 gallons, @   |    |    |    |
| 10/9 . . . . .                      | 29 | 0  | 6  |
| „ Delivered to Harrison & Sons :    |    |    |    |
| 1 hhd. Pale Brandy, 54 gallons, @   |    |    |    |
| 10/10 . . . . .                     | 29 | 5  | 0  |
| „ Received from George Harries :    |    |    |    |
| 2 quarter casks Brandy, 53 gallons, |    |    |    |
| @ 10/ . . . . .                     | 26 | 10 | 0  |

## WAREHOUSE BOOK—BEER.

| 1856.                                  | £  | s. | d. |
|----------------------------------------|----|----|----|
| July 2. Received from James Lewes :    |    |    |    |
| 101 doz. pts. Scotch Ale @ 3/ .        | 15 | 3  | 0  |
| 50 doz. qts. Stout @ 4/9 . .           | 11 | 17 | 6  |
| July 3. Delivered to Frederic Harris : |    |    |    |
| 20 doz. pts. Scotch Ale @ 3/6 .        | 3  | 10 | 0  |
| 4. Delivered to Harrison & Sons :      |    |    |    |
| 20 doz. pts. Scotch Ale @ 3/3 .        | 3  | 5  | 0  |
| „ Received from Lewns & Son :          |    |    |    |
| 50 doz. qts. Stout @ 5/ . . .          | 12 | 10 | 0  |
| 100 doz. pts. Stout @ 2/6 . .          | 12 | 10 | 0  |
| „ Delivered to Nathaniel Harriss :     |    |    |    |
| 10 doz. pts. Scotch Ale @ 3/6 .        | 1  | 15 | 0  |
| „ Delivered to James Lowe :            |    |    |    |
| 10 doz. qts. Stout @ 5/6 . . .         | 2  | 15 | 0  |
| 10 doz. pts. Stout @ 2/9 . . .         | 1  | 7  | 6  |
| 5. Delivered to James McAulay :        |    |    |    |
| 25 doz. pts. Stout @ 2/9 . . .         | 3  | 8  | 9  |
| „ Delivered to George Harries :        |    |    |    |
| 6 doz. pts. Scotch Ale @ 4/ . .        | 1  | 4  | 0  |
| 6 doz. pts. Stout @ 3/ . . . .         | 0  | 18 | 0  |
| 6. Delivered to David Murray :         |    |    |    |
| 10 doz. pts. Scotch Ale @ 3/6 .        | 1  | 15 | 0  |

*Bought Day Book (for Entries of Goods Bought).*

|        | SPECIMEN            |    |    |   |   |    |   |   |
|--------|---------------------|----|----|---|---|----|---|---|
| 1856   |                     |    |    |   |   |    |   |   |
| July 1 | John Jones          |    |    |   |   |    |   |   |
|        | 10 Doz. Sauterne    | 40 | 20 | — | — |    |   |   |
|        | 20 Doz. Chablis     | 42 | 42 | — | — |    |   |   |
|        | 1 Hhd. Pale Brandy, |    |    |   |   |    |   |   |
|        | 54 Gallons @        | 10 | 27 | — | — | 89 | — | — |
| „ 2    | John Jones          |    |    |   |   |    |   |   |
|        | 1 Hhd. Pale Brandy, |    |    |   |   |    |   |   |
|        | 54 Gallons @        | 10 |    |   |   | 27 | — | — |

*Sold Day Book (for Entries of Goods Sold).*

|        | SPECIMEN         |    |  |  |  |    |   |   |
|--------|------------------|----|--|--|--|----|---|---|
| 1856   |                  |    |  |  |  |    |   |   |
| July 1 | John Clerk       |    |  |  |  |    |   |   |
|        | 5 Doz. Chablis @ | 44 |  |  |  | 11 | — | — |

## BOOK-KEEPING BY SINGLE ENTRY.

Time allowed,  $\frac{1}{2}$  hour.

1. Enter in a Cash Book as many of the following transactions as you can :—

|         |                                                                 | £   | s. | d. |
|---------|-----------------------------------------------------------------|-----|----|----|
| 1861.   |                                                                 |     |    |    |
| Jan. 1. | Cash in hand . . . . .                                          | 25  | 1  | 9  |
| „       | Cash at Bank of England . . . . .                               | 416 | 3  | 8  |
| 3.      | Paid John Jones . . . . .                                       | 14  | 7  | 0  |
| „       | Received of Edgar Poynton . . . . .                             | 73  | 10 | 0  |
| „       | Received of James Mills . . . . .                               | 54  | 2  | 6  |
| 4.      | Paid Hector Clinton . . . . .                                   | 24  | 0  | 0  |
| „       | Paid into Bank . . . . .                                        | 100 | 0  | 0  |
| 6.      | Received of Hunter & Co. their acceptance at 3 months . . . . . | 325 | 0  | 0  |



|         |                                                                 |     |    |    |
|---------|-----------------------------------------------------------------|-----|----|----|
| 1861.   |                                                                 | £   | s. | d. |
| Jan. 8. | Accepted draft of Jacob Marley at 2 months . . . . .            | 134 | 10 | 9  |
| 9.      | Paid John Smith . . . . .                                       | 2   | 3  | 7  |
| 10.     | Paid Johnstone & Syme by cheque . . . . .                       | 40  | 0  | 0  |
| 11.     | Gordon & Duff paid into Bank of England to my account . . . . . | 53  | 17 | 2  |
| 15.     | Received of R. Hepworth (allowing him 50/ discount) . . . . .   | 46  | 10 | 0  |
| 2.      | One side of a Cash Book is greater than the other. Which is it? |     |    |    |

### BOOK-KEEPING BY DOUBLE ENTRY.

- (a.) Used in preliminary test examinations for the Inland Revenue.

Time allowed, 2 hours.

#### Instructions—

- A. *Figures must be put into the proper column of the Journal referring to the Ledger folio to which an entry has been posted, and in the Ledger referring to the folio in the Journal from which an entry has been derived.*
- B. *The calculations in the printed paper need not be checked.*

1. (a) Journalise the following transactions.
- (b) If you cannot journalise, enter the transactions into any books which can be substituted for the Journal, preserving the system of Double Entry:—

|         |                                                     |     |    |    |
|---------|-----------------------------------------------------|-----|----|----|
| 1859.   |                                                     | £   | s. | d. |
| Jan. 1. | In hand—                                            |     |    |    |
|         | 3 butts Sherry (duty paid) at 70 <i>l</i> . . . . . | 210 | 0  | 0  |
|         | „ Debts due to me—                                  |     |    |    |
|         | Albert Savage . . . . .                             | 42  | 7  | 6  |
|         | Francis Romer . . . . .                             | 119 | 2  | 8  |

| 1859.                                                                      | £   | s. | d. |
|----------------------------------------------------------------------------|-----|----|----|
| Jan. 1. Debt owing by me—                                                  |     |    |    |
| John Porter . . . . .                                                      | 68  | 3  | 5  |
| 5. Bought of E. H. Wedgwood—                                               |     |    |    |
| 6 pipes Port at 60 <i>l</i> . . . . .                                      | 360 | 0  | 0  |
| „ Sold William John Ross—                                                  |     |    |    |
| 1 butt Sherry at 80 <i>l</i> . . . . .                                     | 80  | 0  | 0  |
| 7. Sold James Hagger—                                                      |     |    |    |
| 2 butts Sherry at 71 <i>l</i> . . . . .                                    | 142 | 0  | 0  |
| 8. Received of William John Ross his ac-<br>ceptance at 2 months . . . . . | 80  | 0  | 0  |
| 10. Received of James Hagger (cash) . . . . .                              | 138 | 9  | 0  |
| For the amount of his $\frac{1}{10}$ £142 . . . . .                        | 0   | 0  | 0  |
| Less discount . . . . .                                                    | 3   | 11 | 0  |
| 11. Sold A. W. Hemming—                                                    |     |    |    |
| 5 pipes Port at 65 <i>l</i> . . . . .                                      | 325 | 0  | 0  |
| 12. Received of Francis Romer . . . . .                                    | 119 | 2  | 8  |
| „ Paid into Bank of England . . . . .                                      | 170 | 0  | 0  |
| 13. Accepted draft of E. H. Wedgwood at 1<br>month . . . . .               | 360 | 0  | 0  |
| 15. Paid duty (by cheque) for A. W.<br>Hemming on 1 pipe Port . . . . .    | 31  | 1  | 9  |
| „ Drew cheques for clerk—                                                  |     |    |    |
| On $\frac{1}{10}$ of petty cash . . . . .                                  | £10 | 0  | 0  |
| As advance of salary . . . . .                                             | 12  | 0  | 0  |
|                                                                            | 22  | 0  | 0  |
| 16. A. W. Hemming paid into my account<br>at Bank . . . . .                | 31  | 1  | 9  |

2. Post the above transactions into the Ledger given here-  
with. No index to the Ledger need be made.
3. Balance and close the Ledger. One pipe of port is on  
hand, and it is to be valued at cost price.
4. (a) Is the owner of these books solvent or insolvent, and  
by how much? (b) What has been his gain or loss on  
goods? (c) What has been his total gain or loss?

- (b.) Used in competitive examinations for the Inland Revenue.

Time allowed, 8 hours.

*Instructions—*

*The answers to questions 1 and 2 should be as carefully written as if they were entries in real Account Books.*

1. Journalise the following transactions:—

|                                                                                                         | £   | s. | d. |
|---------------------------------------------------------------------------------------------------------|-----|----|----|
| 1857.                                                                                                   |     |    |    |
| July 1. Edward Whitty and W. P. Dickson agreed to carry on business in partnership.                     |     |    |    |
| „ Borrowed by Edward Whitty of John Whitty, for purposes of the business, but on his own responsibility | 250 | 0  | 0  |
| „ W. P. Dickson paid into bank to $\frac{1}{2}$ of the firm                                             | 155 | 4  | 6  |
| 2. Paid into bank                                                                                       | 250 | 0  | 0  |
| 8. Bought of Miss y Bertimati 18 butts Sherry @ 28l.                                                    | 364 | 0  | 0  |
| „ Sold John Smith 7 butts Sherry @ 35l.                                                                 | 245 | 0  | 0  |
| „ Paid Miss y Bertimati (by cheque)—                                                                    |     |    |    |
| being                                                                                                   | 364 | 0  | 0  |
| less discount                                                                                           | 4   | 11 | 0  |
|                                                                                                         | 359 | 9  | 0  |
| „ Received of John Smith his acceptance at 1 month                                                      | 245 | 0  | 0  |
| 10. Paid John Smith's bill into bank for discount—                                                      |     |    |    |
| Bill                                                                                                    | 245 | 0  | 0  |
| Amount of discount                                                                                      | 1   | 0  | 6  |
|                                                                                                         | 243 | 19 | 6  |

| 1857.                                                                                                                                                 | £     | s. | d.  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|-----|
| July 10. Paid duty (by cheque) on 3 butts Sherry for J. Smith . . . . .                                                                               | 98    | 7  | 10  |
| „ Paid to our account at bank by J. Smith (*% of duty) . . . . .                                                                                      | 50    | 0  | 0   |
| „ Drew cheques on bank—                                                                                                                               |       |    |     |
| For cash in hand . . . . .                                                                                                                            | 25    | 0  | 0   |
| For petty cash . . . . .                                                                                                                              | 10    | 0  | 0   |
|                                                                                                                                                       | <hr/> | 35 | 0 0 |
| „ Drew cheque on bank for W. P. Dickson . . . . .                                                                                                     | 4     | 3  | 7   |
| 17. Received of J. Smith—                                                                                                                             |       |    |     |
| Balance of amount paid for duty . . . . .                                                                                                             | 48    | 7  | 10  |
| Interest for 7 days . . . . .                                                                                                                         | 0     | 0  | 10  |
|                                                                                                                                                       | <hr/> | 48 | 8 8 |
| 25. Bought of Sandiman & Co.—                                                                                                                         |       |    |     |
| 3 pipes of Port @ 45 <i>l</i> . . . . .                                                                                                               | 135   | 0  | 0   |
| 27. Sold James Simpson—                                                                                                                               |       |    |     |
| 1 pipe Port @ 52 <i>l</i> . . . . .                                                                                                                   | 52    | 0  | 0   |
| 4 butts Sherry @ 32 <i>l</i> . . . . .                                                                                                                | 128   | 0  | 0   |
| 31. Wrote off from profits as a per-centage to cover future bad debts . . . . .                                                                       | 2     | 10 | 0   |
| „ Sundry small expenses paid by clerk during month . . . . .                                                                                          | 2     | 7  | 1   |
| „ Paid salary of clerk for month . . . . .                                                                                                            | 6     | 13 | 4   |
| 2. Post the above transactions into the Ledger given herewith. No index to the Ledger need be made.                                                   |       |    |     |
| 3. Balance and close the Ledger. There are on hand 2 butts of sherry and 2 pipes of port which may be valued at cost price.                           |       |    |     |
| 4. By how much is the firm solvent or insolvent? How much has been gained or lost on goods in the period taken? What has been the total gain or loss? |       |    |     |

5. What errors can exist in a set of books after the Ledger has been balanced?
6. Assume that a set of books kept by the above firm includes a private ledger, and that entries which it is desired to treat as confidential appear in it, and not in the ordinary trade ledger: *the trade ledger being balanced by itself as usual*. Suppose, further, that stock  $\frac{*}{\%}$  and profit and loss  $\frac{*}{\%}$  are kept in the private ledger, and that the entries on the 1st, the last entry of the 10th, and the first entry of the 31st are to be carried there:—

(a) What should be the journal entries and the private journal entries for the transactions just named?

(b) If it were decided that no transfers should be made in the ledger except as posts from the journal, what journal entries and private journal entries should be made to close the ledger as you have done in answer to question 8.

(c.) Set to candidates for Clerkships in the Admiralty.

Time allowed, 2 hours.

*Instructions—*

*The questions should be answered, as far as possible, in the order in which they stand. No credit will be given for statements which are not strictly in answer to the questions proposed.*

1. Rule paper for a Cash Book, and enter in it as many of the following transactions as should be placed there:—

|         |                |   |   |     |    |    |
|---------|----------------|---|---|-----|----|----|
| 1862.   |                |   |   | £   | s. | d. |
| Jan. 1. | In hand        | . | . | 542 | 7  | 4  |
| „       | At bank        | . | . | 38  | 2  | 7  |
| 2.      | Paid into bank | . | . | 500 | 0  | 0  |
| „       | Paid John Syme | . | . | 26  | 2  | 9  |

|                                                   |     |    |    |
|---------------------------------------------------|-----|----|----|
| 1862.                                             | £   | s. | d. |
| Jan. 3. Paid Ronald Jukes (by cheque)             | 187 | 8  | 6  |
| „ Allowed by Ronald Jukes (as discount)           | 2   | 11 | 6  |
| 4. Received of W. Ansted                          | 47  | 10 | 0  |
| „ Allowed to W. Ansted (as discount)              | 2   | 10 | 0  |
| 7. Bought of James Mackenzie goods                | 317 | 8  | 0  |
| 10. Accepted draft of James Mackenzie at 3 months | 317 | 8  | 0  |
| „ Received of James Browne                        | 24  | 0  | 0  |
| „ Hector Murray paid into my account at bank      | 200 | 0  | 0  |

2. Why is 'book-keeping by double entry' so called?
3. (a) What check upon the correctness of the books is furnished by 'double entry?' (b) How far is this check incomplete? (c) Has the system any further advantages?
4. Rule paper for a journal, and journalise the transactions given in question 1.
5. Rule paper for a ledger, and post into it from the journal made in answer to the last question.
6. Describe the mode of balancing a ledger, giving an account of all the transfers which must be made, and stating, when it is possible, to which side each balance will be transferred.
7. Divide the following of my ledger accounts into groups according to their nature, assign to each group a name (if you are able to do so), and state for each group in what particulars the accounts included in it agree:—

Cash, Profit and Loss, John Jones, Stock, Great Western Railway Co., Petty Cash, Smith Brothers & Co., Bills Payable, Goods, Commission, 'House in Sackville Street,' James Brown, Bills Receivable, 'Ship Maria,' Bank.

8. Give the journal entries for the following transactions:—

|                                                                                                                                        | £   | s. | d.    |
|----------------------------------------------------------------------------------------------------------------------------------------|-----|----|-------|
| Jan. 15. Paid duty on 1 pipe Port for John Smith . . . . .                                                                             | 50  | 0  | 0     |
| 18. Received of John Smith (being repayment of amount advanced for duty and interest) my bill on Jabez Jones due Feb. 1, for . . . . . | £48 | 7  | 2     |
| Cash . . . . .                                                                                                                         | 6   | 16 | 10    |
|                                                                                                                                        |     |    | <hr/> |
|                                                                                                                                        | 50  | 4  | 0     |

**ANSWERS**  
**TO**  
**THE QUESTIONS IN BOOK-KEEPING.**





# ANSWERS IN BOOK-KEEPING.

| Qn. A. |                                                              | INVOICE BOOK. |     |      |   |    |      |   |   |         |    | Fol. (1.) |           |       |    |   |
|--------|--------------------------------------------------------------|---------------|-----|------|---|----|------|---|---|---------|----|-----------|-----------|-------|----|---|
| 1854   |                                                              |               |     | Wine |   |    | Beer |   |   | Spirits |    |           | Led. Fol. | Total |    |   |
|        |                                                              |               |     | £    | s | d  | £    | s | d | £       | s  | d         |           | £     | s  | d |
| Jan. 3 | Edward Bryan :<br>4 hhds. Brandy,<br>216 gns. @              | 10/           | —   | —    | — | —  | —    | — | — | 108     | 0  | 0         | 1         | 108   | 0  | 0 |
| 5      | Thomas Browne :<br>101 doz. pts.<br>Scotch Ale @             | 3/            | —   | —    | — | 15 | 3    | 0 | — | —       | —  | —         | 1         | 15    | 3  | 0 |
| 6      | O'Brien & Sons :<br>3 pipes Port @                           | £63           | 189 | 0    | 0 | —  | —    | — | — | —       | —  | —         | 1         | 189   | 0  | 0 |
| 8      | Brien, Son, & Co. :<br>150 doz. qts. Stout @                 | 4/6           | —   | —    | — | 33 | 15   | 0 | — | —       | —  | —         |           |       |    |   |
|        | 50 doz. pts. Stout @                                         | 2/6           | —   | —    | — | 6  | 5    | 0 | — | —       | —  | —         | 1         | 40    | 0  | 0 |
| 12     | Edward Bryan :<br>8 Quarter Casks Pale<br>Brandy, 215 gns. @ | 10/           | —   | —    | — | —  | —    | — | — | 107     | 10 | 0         | 1         | 107   | 10 | 0 |
| 13     | John Brien :<br>1 hhd. Brandy,<br>54 gns. @                  | 10/           | —   | —    | — | —  | —    | — | — | 27      | 0  | 0         | 2         | 27    | 0  | 0 |

| Qn. A.—continued. |                                             | SALES BOOK. |      |      |   |   |      |   |   |         |    | Fol. (1.) |           |       |    |   |
|-------------------|---------------------------------------------|-------------|------|------|---|---|------|---|---|---------|----|-----------|-----------|-------|----|---|
| 1854              |                                             |             |      | Wine |   |   | Beer |   |   | Spirits |    |           | Led. Fol. | Total |    |   |
|                   |                                             |             |      | £    | s | d | £    | s | d | £       | s  | d         |           | £     | s  | d |
|                   | 4 James Brown:<br>1 hhd. Brandy,<br>55 gns. | @           | 10/6 | —    | — | — | —    | — | — | 28      | 17 | 6         | 1         | 28    | 17 | 6 |
|                   | Carry forward                               |             |      | —    | — | — | —    | — | — | 28      | 17 | 6         |           | 28    | 17 | 6 |

Qn. A.—continued.

SALES BOOK.

Fol. (2.)

| 1854 |                                                          |      |         | Wine  | Beer   | Spirits | Led. Fol. | Total    |
|------|----------------------------------------------------------|------|---------|-------|--------|---------|-----------|----------|
|      |                                                          |      |         | £ s d | £ s d  | £ s d   |           | £ s d    |
|      | <i>Brought forward</i>                                   |      |         |       |        | 28 17 6 |           | 28 17 6  |
| 5    | John Browne:<br>21 doz. pts.<br>Scotch Ale @             | 3/6  |         |       | 3 13 6 |         | 1         | 3 13 6   |
| 7    | Frederic Brown:<br>1 pipe Port @                         | £70  | 70 0 0  |       |        |         | 1         | 70 0 0   |
|      | Edward Bryan:<br>6 doz. pts.<br>Scotch Ale @             | 3/6  |         |       | 1 1 0  |         | 1         | 1 1 0    |
| 8    | Edmond Brown:<br>2 pipes Port @                          | £68  | 136 0 0 |       |        |         |           |          |
|      | 1 hhd. Brandy,<br>53 gns. @                              | 10/9 |         |       |        | 28 9 9  |           |          |
|      | 25 doz. qts. Stout @                                     | 5/   |         |       | 6 5 0  |         | 1         | 170 14 9 |
| 10   | James Brown:<br>1 hhd. Brandy,<br>54 gns. @              | 10/6 |         |       |        | 28 7 0  |           |          |
|      | 50 doz. pts.<br>Scotch Ale @                             | 3/6  |         |       | 8 15 0 |         |           |          |
|      | 20 doz. pts. Stout @                                     | 2/9  |         |       | 2 15 0 |         | 1         | 39 17 0  |
| 12   | John Brown:<br>2 Quarter Casks<br>Pale Brandy, 54 gns. @ | 10/6 |         |       |        | 28 7 0  | 2         | 28 7 0   |
| 15   | John Browning:<br>1 hhd. Brandy,<br>54 gns. @            | 10/6 |         |       |        | 28 7 0  |           |          |
|      | 2 Quarter Casks<br>Pale Brandy, 53 gns. @                | 10/9 |         |       |        | 28 9 9  |           |          |
|      | 25 doz. qts. Stout @                                     | 5/   |         |       | 6 5 0  |         |           |          |
|      | 21 doz. pts.<br>Scotch Ale @                             | 3/6  |         |       | 3 13 6 |         | 2         | 66 15 3  |

Qn. A:—continued.

LEDGER.

Fol. (1.)

| Dr.          |         |                          |        | EDWARD BRYAN      |          |        |              | Cr.     |                         |        |          |        |        |
|--------------|---------|--------------------------|--------|-------------------|----------|--------|--------------|---------|-------------------------|--------|----------|--------|--------|
| 1854<br>Jan. | 7       | To Beer                  | 2      | £<br>1            | s<br>1   | d<br>0 | 1854<br>Jan. | 3<br>12 | By Spirits<br>„ Spirits | 1<br>1 | £<br>108 | s<br>0 | d<br>0 |
| Dr.          |         |                          |        | JAMES BROWN       |          |        |              | Cr.     |                         |        |          |        |        |
| Jan.         | 4<br>10 | To Spirits<br>, Sundries | 1<br>2 | 28<br>39          | 17<br>17 | 6<br>0 |              |         |                         |        |          |        |        |
| Dr.          |         |                          |        | THOMAS BROWNE     |          |        |              | Cr.     |                         |        |          |        |        |
|              |         |                          |        |                   |          |        | Jan.         | 5       | By Beer                 | 1      | 15       | 3      | 0      |
| Dr.          |         |                          |        | JOHN BROWNE       |          |        |              | Cr.     |                         |        |          |        |        |
| Jan.         | 5       | To Beer                  | 2      | 3                 | 13       | 6      |              |         |                         |        |          |        |        |
| Dr.          |         |                          |        | O'BRIEN & SONS    |          |        |              | Cr.     |                         |        |          |        |        |
|              |         |                          |        |                   |          |        | Jan.         | 6       | By Wine                 | 1      | 189      | 0      | 0      |
| Dr.          |         |                          |        | FREDERIC BROWN    |          |        |              | Cr.     |                         |        |          |        |        |
| Jan.         | 7       | To Wine                  | 2      | 70                | 0        | 0      |              |         |                         |        |          |        |        |
| Dr.          |         |                          |        | EDMOND BROWN      |          |        |              | Cr.     |                         |        |          |        |        |
| Jan.         | 8       | To Sundries              | 2      | 170               | 14       | 9      |              |         |                         |        |          |        |        |
| Dr.          |         |                          |        | BRIEN, SON, & CO. |          |        |              | Cr.     |                         |        |          |        |        |
|              |         |                          |        |                   |          |        | Jan.         | 8       | By Beer                 | 1      | 40       | 0      | 0      |

Qn. A.—continued.

LEDGER.

Fol. (2)

| Dr.     |             | JOHN BROWN    |    |    |   |         |            | Cr. |    |     |
|---------|-------------|---------------|----|----|---|---------|------------|-----|----|-----|
| Jan. 12 | To Spirits  | 2             | £  | s  | d |         |            | £   | s  | d   |
|         |             |               | 28 | 7  | 0 |         |            |     |    |     |
| Dr.     |             | JOHN BRIEN    |    |    |   |         |            | Cr. |    |     |
|         |             |               |    |    |   | Jan. 13 | By Spirits | 1   | 27 | 0 0 |
| Dr.     |             | JOHN BROWNING |    |    |   |         |            | Cr. |    |     |
| Jan. 15 | To Sundries | 2             | 66 | 15 | 3 |         |            |     |    |     |

Qn. B.

BOUGHT DAY BOOK.

Fol. (1.)

| 1856          |                                 | £ |      |     | L.F. |   |   | £   |    |   |
|---------------|---------------------------------|---|------|-----|------|---|---|-----|----|---|
| July 1        |                                 |   |      |     |      |   |   |     |    |   |
| John Jones:   |                                 |   |      |     |      |   |   |     |    |   |
|               | 10 doz. Saunterne               | @ | 40/  | 20  | 0    | 0 |   |     |    |   |
|               | 20 „ Chablis                    | @ | 42/  | 42  | 0    | 0 |   |     |    |   |
|               | 1 hhd. Pale Brandy, 54 gns.     | @ | 10/  | 27  | 0    | 0 | 1 | 89  | 0  | 0 |
| 2             | John Jones:                     |   |      |     |      |   |   |     |    |   |
|               | 1 hhd. Pale Brandy, 54 gns.     | @ | 10/  | 27  | 0    | 0 | 1 | 27  | 0  | 0 |
| „             | R. Lewes:                       |   |      |     |      |   |   |     |    |   |
|               | 10 doz. Rudesheimer             | @ | 60/  | 30  | 0    | 0 |   |     |    |   |
|               | 1 hhd. Pale Brandy, 54 gns.     | @ | 10/6 | 28  | 7    | 0 | 1 | 58  | 7  | 0 |
| „             | James Lewes:                    |   |      |     |      |   |   |     |    |   |
|               | 101 doz. pts. Scotch Ale        | @ | 3/   | 15  | 3    | 0 |   |     |    |   |
|               | 50 „ qts. Stout                 | @ | 4/9  | 11  | 17   | 6 | 1 | 27  | 0  | 6 |
| 4             | Lewns & Son:                    |   |      |     |      |   |   |     |    |   |
|               | 50 doz. qts. Stout              | @ | 5/   | 12  | 10   | 0 |   |     |    |   |
|               | 100 „ pts. do.                  | @ | 2/6  | 12  | 10   | 0 | 1 | 25  | 0  | 0 |
| 5             | George Harries:                 |   |      |     |      |   |   |     |    |   |
|               | 2 Quarter Casks Brandy, 53 gns. | @ | 10/  | 26  | 10   | 0 | 1 | 26  | 10 | 0 |
| Carry forward |                                 |   |      | 252 | 17   | 6 |   | 252 | 17 | 6 |

## Qn. B.—continued. BOUGHT DAY BOOK.

Fol. (2.)

| 1856   |                                |       | £   | s  | d | L.F. | £   | s  | d |
|--------|--------------------------------|-------|-----|----|---|------|-----|----|---|
| July 6 | <i>Brought forward</i>         |       | 252 | 17 | 6 |      | 252 | 17 | 6 |
|        | John Jones:<br>3 butts Sherry  | @ £30 | 90  | 0  | 0 | 1    | 90  | 0  | 0 |
|        | John Low:<br>15 doz. Champagne | @ 60/ | 45  | 0  | 0 | 2    | 45  | 0  | 0 |

## Qn. B. continued. SOLD DAY BOOK.

Fol. (1.)

| 1856   |                                                 |         | £   | s  | d | L.F. | £   | s  | d |
|--------|-------------------------------------------------|---------|-----|----|---|------|-----|----|---|
| July 1 | John Clerk:<br>5 doz. Chablis                   | @ 44/   | 11  | 0  | 0 | 2    | 11  | 0  | 0 |
| 3      | Frederic Harris:<br>20 doz. pts. Scotch Ale     | @ 3/6   | 3   | 10 | 0 | 2    | 3   | 10 | 0 |
| 4      | Nathaniel Harriss:<br>3 doz. Sauterne           | @ 45/   | 6   | 15 | 0 |      |     |    |   |
|        | 2 „ Chablis                                     | @ 46/   | 4   | 12 | 0 |      |     |    |   |
|        | 10 „ pts. Scotch Ale                            | @ 36/   | 1   | 15 | 0 | 2    | 13  | 2  | 0 |
|        | Harrison & Sons:<br>20 doz. pts. Scotch Ale     | @ 3/3   | 3   | 5  | 0 | 2    | 3   | 5  | 0 |
|        | James Lowe:<br>10 doz. qts. Stout               | @ 5/6   | 2   | 15 | 0 |      |     |    |   |
|        | 10 „ pts. do.                                   | @ 2/9   | 1   | 7  | 6 | 2    | 4   | 2  | 6 |
| 5      | James Lowe:<br>5 doz. Chablis                   | @ 48/   | 12  | 0  | 0 |      |     |    |   |
|        | 1 hhd. Pale Brandy, 54 gns.                     | @ 10/9  | 29  | 0  | 6 | 2    | 41  | 0  | 6 |
|        | Ronald Harison:<br>1 doz. Chablis               | @ 45/   | 2   | 5  | 0 |      |     |    |   |
|        | 1 „ Sauterne                                    | @ 48/   | 2   | 8  | 0 | 2    | 4   | 13 | 0 |
|        | Harrison & Sons:<br>1 hhd. Pale Brandy, 54 gns. | @ 10/10 | 29  | 5  | 0 | 2    | 29  | 5  | 0 |
|        | <i>Carry forward</i>                            |         | 109 | 18 | 0 |      | 109 | 18 | 0 |

Qn. B.—continued.

SOLD DAY BOOK.

Fol. (2.)

|        |                         |   |     | £  | s  | d | L.F. | £   | s  | d |
|--------|-------------------------|---|-----|----|----|---|------|-----|----|---|
| 1856   | <i>Brought forward</i>  |   |     |    |    |   |      | 109 | 18 | 0 |
| July 5 | James M'Aulay:          |   |     |    |    |   |      |     |    |   |
|        | 25 doz. pts. Stout      | @ | 2/9 | 3  | 8  | 9 | 2    | 3   | 8  | 9 |
| "      | George Harries:         |   |     |    |    |   |      |     |    |   |
|        | 6 doz. pts. Scotch Ale  | @ | 4/  | 1  | 4  | 0 |      |     |    |   |
|        | 6 doz. pts. Stout       | @ | 3/  | 0  | 18 | 0 | 1    | 2   | 2  | 0 |
| 6      | George Harries:         |   |     |    |    |   |      |     |    |   |
|        | 2 butts Sherry          | @ | £35 | 70 | 0  | 0 | 1    | 70  | 0  | 0 |
| "      | David Murray:           |   |     |    |    |   |      |     |    |   |
|        | 10 doz. pts. Scotch Ale | @ | 3/6 | 1  | 15 | 0 | 2    | 1   | 15 | 0 |

Qn. B.—continued.

LEDGER.

Fol. (1.)

| <i>Dr.</i> |   |             |   | JOHN JONES     |   |   |      | <i>Cr.</i> |             |   |         |
|------------|---|-------------|---|----------------|---|---|------|------------|-------------|---|---------|
| 1856       |   |             |   | £              | s | d | 1856 |            |             |   |         |
| July       | 1 | By Sundries | 1 | 89             | 0 | 0 | July | 1          | By Sundries | 1 | 89 0 0  |
|            | 2 | " Spirits   | 1 | 27             | 0 | 0 |      | 2          | " Spirits   | 1 | 27 0 0  |
|            | 6 | " Wine      | 2 | 90             | 0 | 0 |      | 6          | " Wine      | 2 | 90 0 0  |
| <i>Dr.</i> |   |             |   | R. LEWIS       |   |   |      | <i>Cr.</i> |             |   |         |
|            |   |             |   |                |   |   | July | 2          | By Sundries | 1 | 58 7 0  |
| <i>Dr.</i> |   |             |   | JAMES LEWES    |   |   |      | <i>Cr.</i> |             |   |         |
|            |   |             |   |                |   |   | July | 2          | By Beer     | 1 | 27 0 6  |
| <i>Dr.</i> |   |             |   | LEWNS & SON    |   |   |      | <i>Cr.</i> |             |   |         |
|            |   |             |   |                |   |   | July | 4          | By Beer     | 1 | 25 0 0  |
| <i>Dr.</i> |   |             |   | GEORGE HARRIES |   |   |      | <i>Cr.</i> |             |   |         |
| July       | 5 | To Beer     | 2 | 2              | 2 | 0 | July | 5          | By Spirits  | 1 | 26 10 0 |
|            | 6 | " Wine      | 2 | 70             | 0 | 0 |      |            |             |   |         |

Qn. B.—continued.

LEDGER.

Fol. (2.)

| Dr.  |   | JOHN LOW         |   |    |      |        |         | Cr. |          |
|------|---|------------------|---|----|------|--------|---------|-----|----------|
|      |   |                  | £ | s  | d    | July 6 | By Wine | 2   | £ 45 0 0 |
| Dr.  |   | JOHN CLERK       |   |    |      |        |         | Cr. |          |
| July | 1 | To Wine          | 1 | 11 | 0 0  |        |         |     |          |
| Dr.  |   | FREDERIC HARRIS  |   |    |      |        |         | Cr. |          |
| July | 3 | To Beer          | 1 | 3  | 10 0 |        |         |     |          |
| Dr.  |   | NATHANIEL HARRIS |   |    |      |        |         | Cr. |          |
| July | 4 | To Sundries      | 1 | 13 | 2 0  |        |         |     |          |
| Dr.  |   | HARRISON & SONS  |   |    |      |        |         | Cr. |          |
| July | 4 | To Beer          | 1 | 3  | 5 0  |        |         |     |          |
|      | 5 | „ Spirits        | 1 | 29 | 5 0  |        |         |     |          |
| Dr.  |   | JAMES LOWE       |   |    |      |        |         | Cr. |          |
| July | 4 | To Beer          | 1 | 4  | 2 6  |        |         |     |          |
|      | 5 | „ Sundries       | 1 | 41 | 0 6  |        |         |     |          |
| Dr.  |   | RONALD HARRISON  |   |    |      |        |         | Cr. |          |
| July | 5 | To Wine          | 1 | 4  | 13 0 |        |         |     |          |
| Dr.  |   | JAMES McAULAY    |   |    |      |        |         | Cr. |          |
| July | 5 | To Beer          | 2 | 3  | 8 9  |        |         |     |          |
| Dr.  |   | DAVID MURRAY     |   |    |      |        |         | Cr. |          |
| July | 6 | To Beer          | 2 | 1  | 15 0 |        |         |     |          |



## BOOK-KEEPING BY

| Dr.  |    | CASH.                       |  |       |    |    |   |
|------|----|-----------------------------|--|-------|----|----|---|
| 1861 |    |                             |  | Disc. | £  | s  | d |
| Jan. | 1  | To Balance . . . . .        |  |       | 25 | 1  | 9 |
|      | 3  | „ Edgar Poynton . . . . .   |  |       | 73 | 10 | 0 |
|      | „  | „ James Mills . . . . .     |  |       | 54 | 2  | 6 |
|      | 10 | „ Bank of England . . . . . |  |       | 40 | 0  | 0 |
|      | 11 | „ Gordon & Duff . . . . .   |  |       | 53 | 17 | 2 |
|      | 15 | „ R. Hepworth . . . . .     |  | 50/   | 46 | 10 | 0 |

\*\*\* The particulars with which the above Cash Book has been compiled do not include the Bill transactions, which it would be improper to mix up with Cash. But the subjoined form presents Cash, Bank,

## CASH BOOK.

*Receipts in Money and Bills.*

| Dr.  |    | Disc.                                           | Bills |   |   | Bank |    |   | Cash |    |   |
|------|----|-------------------------------------------------|-------|---|---|------|----|---|------|----|---|
|      |    |                                                 | £     | s | d | £    | s  | d | £    | s  | d |
| 1861 | 1  | To Balance . . . . .                            | —     | — | — | 416  | 3  | 8 | 25   | 1  | 9 |
| Jan. | 3  | „ Edgar Poynton . . . . .                       | —     | — | — | —    | —  | — | 73   | 10 | 0 |
|      | „  | „ James Mills . . . . .                         | —     | — | — | —    | —  | — | 54   | 2  | 6 |
|      | 4  | „ Cash paid into Bank . . . . .                 | —     | — | — | 100  | 0  | 0 | —    | —  | — |
|      | 6  | „ Hunter & Co. for<br>B/Rec'ble, No. 1. . . . . | 325   | 0 | 0 | —    | —  | — | —    | —  | — |
|      | 11 | „ Gordon & Duff . . . . .                       | —     | — | — | 53   | 17 | 2 | —    | —  | — |
|      | 15 | „ R. Hepworth . . . . .                         | 50/   | — | — | —    | —  | — | 46   | 10 | 0 |

## SINGLE ENTRY.

|      |    | CASH.                            | Cr.   |     |    |   |
|------|----|----------------------------------|-------|-----|----|---|
| 1861 |    |                                  | Disc. | £   | s  | d |
| Jan. | 1  | Balance at Bank of England . . . |       | 416 | 3  | 8 |
|      | 3  | By John Jones . . . . .          |       | 14  | 7  | 0 |
|      | 4  | " Hector Clinton . . . . .       |       | 24  | 0  | 0 |
|      | "  | " Bank of England . . . . .      |       | 100 | 0  | 0 |
|      | 9  | " John Smith . . . . .           |       | 2   | 3  | 7 |
|      | 10 | " Johnstone & Syme . . . . .     |       | 40  | 0  | 0 |
|      | 11 | " Bank of England . . . . .      |       | 53  | 17 | 2 |

and Bill transactions in separate columns, and is preferable to the other, as it provides fully for journalising, and allows both Bank and Cash balances to be brought down. *See Pref. to Exam.-Quest. in Book-keeping.*

## CASH BOOK.

*Payments in Money and Bills.*

|      |    | Cr.                                              | Disc. | Bills |    |   | Bank |   |   | Cash |   |   |
|------|----|--------------------------------------------------|-------|-------|----|---|------|---|---|------|---|---|
| 1861 |    |                                                  |       | £     | s  | d | £    | s | d | £    | s | d |
| Jan. | 3  | By John Jones . . . . .                          |       | —     | —  | — | —    | — | — | 14   | 7 | 0 |
|      | 4  | " Hector Clinton . . . . .                       |       | —     | —  | — | —    | — | — | 24   | 0 | 0 |
|      | "  | " Bank of England . . . . .                      |       | —     | —  | — | —    | — | — | 100  | 0 | 0 |
|      | 8  | " Jacob Marley for<br>B/Payable, No. 1 . . . . . |       | 134   | 10 | 9 | —    | — | — | —    | — | — |
|      | 9  | " John Smith . . . . .                           |       | —     | —  | — | —    | — | — | 2    | 3 | 7 |
|      | 10 | " Johnstone & Syme . . . . .                     |       | —     | —  | — | 40   | 0 | 0 | —    | — | — |

## BOOK-KEEPING BY DOUBLE ENTRY.

Qn. (a) 1.

JOURNAL.

Fol. (1.)

| 1859   |                                             |     | L.F. | £    | s  | d | £    | s  | d |
|--------|---------------------------------------------|-----|------|------|----|---|------|----|---|
| Jan. 1 | Wine, 3 butts:                              | Dr. | 2    | 210  | 0  | 0 |      |    |   |
|        | Albert Savage                               | "   | 1    | 42   | 7  | 6 |      |    |   |
|        | Francis Romer                               | "   | 1    | 119  | 2  | 8 |      |    |   |
|        | To Capital Account                          |     | 1    |      |    |   | 371  | 10 | 2 |
| "      | Capital Account:                            | Dr. | 1    | 68   | 3  | 5 |      |    |   |
|        | To John Porter                              |     | 1    |      |    |   | 68   | 3  | 5 |
|        | Total of Balances from Old Ledger . . . . . |     |      | 439  | 13 | 7 | 439  | 13 | 7 |
| 6      | Wine:                                       | Dr. | 2    | 360  | 0  | 0 |      |    |   |
|        | To E. H. Wedgwood, 8 pipes                  |     | 1    |      |    |   | 360  | 0  | 0 |
| "      | William John Ross:                          | Dr. | 1    | 80   | 0  | 0 |      |    |   |
|        | To Wine, 1 butt                             |     | 2    |      |    |   | 80   | 0  | 0 |
| 7      | James Hagger:                               | Dr. | 1    | 142  | 0  | 0 |      |    |   |
|        | To Wine, 2 butts                            |     | 2    |      |    |   | 142  | 0  | 0 |
| 8      | Bills Rec'd:                                | Dr. | 2    | 80   | 0  | 0 |      |    |   |
|        | To William John Ross                        |     | 1    |      |    |   | 80   | 0  | 0 |
| 10     | Cash:                                       | Dr. | 2    | 138  | 9  | 0 |      |    |   |
|        | Discount:                                   | "   | 3    | 3    | 11 | 0 |      |    |   |
|        | To James Hagger                             |     | 1    |      |    |   | 142  | 0  | 0 |
|        | A. W. Hemming:                              | Dr. | 2    | 325  | 0  | 0 |      |    |   |
|        | To Wine, 5 pipes                            |     | 2    |      |    |   | 325  | 0  | 0 |
|        | Carry forward .                             |     |      | 1129 | 0  | 0 | 1129 | 0  | 0 |

Qn. (a) 1—continued. JOURNAL.

Fol. (2.)

|         |                                                                 |  | L.F. | £    | s | d | £    | s | d |
|---------|-----------------------------------------------------------------|--|------|------|---|---|------|---|---|
| Jan. 12 | <i>Brought forward</i>                                          |  |      | 1129 | 0 | 0 | 1129 | 0 | 0 |
|         | Cash: <i>Dr.</i>                                                |  | 2    | 119  | 2 | 8 |      |   |   |
|         | To Francis Romer                                                |  | 1    |      |   |   | 119  | 2 | 8 |
| "       | Bank of England: <i>Dr.</i>                                     |  | 2    | 170  | 0 | 0 |      |   |   |
|         | To Cash                                                         |  | 2    |      |   |   | 170  | 0 | 0 |
| 13      | E. H. Wedgwood: <i>Dr.</i>                                      |  | 1    | 360  | 0 | 0 |      |   |   |
|         | To Bills Payable                                                |  | 3    |      |   |   | 360  | 0 | 0 |
| 15      | A. W. Hemming, for duty: <i>Dr.</i>                             |  | 2    | 31   | 1 | 9 |      |   |   |
|         | Profit & Loss, for clerk's salary "                             |  | 3    | 12   | 0 | 0 |      |   |   |
|         | Cash, for petty expenses: "                                     |  | 2    | 10   | 0 | 0 |      |   |   |
|         | To Bank of England                                              |  | 2    |      |   |   | 53   | 1 | 9 |
| 16      | Bank of England: <i>Dr.</i>                                     |  | 2    | 31   | 1 | 9 |      |   |   |
|         | To A. W. Hemming.                                               |  | 2    |      |   |   | 31   | 1 | 9 |
|         | <i>Total of Transactions for Jan.<br/>journalised . . . . .</i> |  |      | 1862 | 6 | 2 | 1862 | 6 | 2 |

Qn. (a) 2 &amp; 3.

LEDGER.

Fol. (1.)

| <i>Dr.</i> |    |                                      |  |   |  | CAPITAL      |    |   |
|------------|----|--------------------------------------|--|---|--|--------------|----|---|
| 1859       |    |                                      |  |   |  | £            | s  | d |
| Jan.       | 1  | To John Porter . . . . .             |  | 1 |  | 68           | 3  | 5 |
|            | 16 | „ Balance for Nett Capital . . . . . |  |   |  | 324          | 15 | 9 |
|            |    |                                      |  |   |  | 392          | 19 | 2 |
| <i>Dr.</i> |    |                                      |  |   |  | ALBERT       |    |   |
| Jan.       | 1  | To Capital . . . . .                 |  | 1 |  | 42           | 7  | 6 |
| <i>Dr.</i> |    |                                      |  |   |  | FRANCIS      |    |   |
| Jan.       | 1  | To Capital . . . . .                 |  | 1 |  | 119          | 2  | 8 |
| <i>Dr.</i> |    |                                      |  |   |  | JOHN         |    |   |
| Jan.       | 16 | To Balance . . . . .                 |  |   |  | 68           | 3  | 5 |
| <i>Dr.</i> |    |                                      |  |   |  | E. H.        |    |   |
| Jan.       | 13 | To Bills Payable . . . . .           |  | 2 |  | 360          | 0  | 0 |
| <i>Dr.</i> |    |                                      |  |   |  | WILLIAM JOHN |    |   |
| Jan.       | 5  | To Wine . . . . .                    |  | 1 |  | 80           | 0  | 0 |
| <i>Dr.</i> |    |                                      |  |   |  | JAMES        |    |   |
| Jan.       | 7  | To Wine . . . . .                    |  |   |  | 142          | 0  | 0 |

Vol. (1.)

LEDGER.

| ACCOUNT  |    |                                    |   |  | Cr. |    |   |
|----------|----|------------------------------------|---|--|-----|----|---|
| 1859     |    |                                    |   |  | £   | s  | d |
| Jan.     | 1  | By Sundries . . . . .              | 1 |  | 371 | 10 | 2 |
|          | 16 | " Prof. & Loss for Nett Gain . . . |   |  | 21  | 9  | 0 |
|          |    |                                    |   |  | 392 | 19 | 2 |
| SAVAGE   |    |                                    |   |  | Cr. |    |   |
| Jan.     | 16 | By Balance . . . . .               |   |  | 42  | 7  | 6 |
| ROMER    |    |                                    |   |  | Cr. |    |   |
| Jan.     | 12 | By Cash . . . . .                  | 2 |  | 119 | 2  | 8 |
| PORTER   |    |                                    |   |  | Cr. |    |   |
| Jan.     | 1  | By Capital . . . . .               | 1 |  | 68  | 3  | 5 |
| WEDGWOOD |    |                                    |   |  | Cr. |    |   |
| Jan.     | 5  | By Wine . . . . .                  | 1 |  | 360 | 0  | 0 |
| ROSS     |    |                                    |   |  | Cr. |    |   |
| Jan.     | 8  | By Bills Rec'ble . . . . .         | 1 |  | 80  | 0  | 0 |
| HAGGER   |    |                                    |   |  | Cr. |    |   |
| Jan.     | 10 | By Cash & Discount . . . . .       | 1 |  | 142 | 0  | 0 |

Qn. (a) 2 &amp; 3—cont.

LEDGER.

Fol. (2.)

| Dr.  |    |                      |   | A. W. |   |   |
|------|----|----------------------|---|-------|---|---|
|      |    |                      |   | £     | s | d |
| Jan. | 11 | To Wine . . . . .    | 1 | 325   | 0 | 0 |
|      | 15 | „ Bank a/c . . . . . | 2 | 31    | 1 | 9 |
|      |    |                      |   | 356   | 1 | 9 |

| Dr.  |    |                              |   | WINE |   |   |
|------|----|------------------------------|---|------|---|---|
|      |    |                              |   | £    | s | d |
| Jan. | 1  | To Capital . . . . .         | 1 | 210  | 0 | 0 |
|      | 5  | „ E. H. Wedgwood . . . . .   | 1 | 360  | 0 | 0 |
|      | 16 | „ Prof & Loss—Gain . . . . . |   | 37   | 0 | 0 |
|      |    |                              |   | 607  | 0 | 0 |

| Dr.  |    |                           |   | CASH |    |   |
|------|----|---------------------------|---|------|----|---|
|      |    |                           |   | £    | s  | d |
| Jan. | 10 | To James Hagger . . . . . | 1 | 138  | 9  | 0 |
|      | 12 | „ Francis Romer . . . . . | 2 | 119  | 2  | 8 |
|      | 15 | „ Bank a/c . . . . .      | 2 | 10   | 0  | 0 |
|      |    |                           |   | 267  | 11 | 8 |

| Dr.  |    |                           |   | BANK |   |   |
|------|----|---------------------------|---|------|---|---|
|      |    |                           |   | £    | s | d |
| Jan. | 12 | To Cash . . . . .         | 2 | 170  | 0 | 0 |
|      | 16 | „ A. W. Hemming . . . . . | 2 | 31   | 1 | 9 |
|      |    |                           |   | 201  | 1 | 9 |

| Dr.  |   |                              |   | BILLS REC'BLE |   |   |
|------|---|------------------------------|---|---------------|---|---|
|      |   |                              |   | £             | s | d |
| Jan. | 8 | To William J. Ross . . . . . | 1 | 80            | 0 | 0 |

Vol. (2.)

LEDGER.

| HEMMING |    |             |   |   |   | Cr. |   |   |
|---------|----|-------------|---|---|---|-----|---|---|
|         |    |             |   |   |   | £   | s | d |
| Jan.    | 16 | By Bank a/c | . | . | 2 | 31  | 1 | 9 |
|         | "  | " Balance   | . | . |   | 325 | 0 | 0 |
|         |    |             |   |   |   | 356 | 1 | 9 |

| ACCOUNT |    |                          |   |   |   | Cr. |   |   |
|---------|----|--------------------------|---|---|---|-----|---|---|
|         |    |                          |   |   |   | £   | s | d |
| Jan.    | 5  | By William J. Ross       | . | . | 1 | 80  | 0 | 0 |
|         | 7  | " James Hagger           | . | . | 1 | 142 | 0 | 0 |
|         | 11 | " A. W. Hemming          | . | . | 1 | 325 | 0 | 0 |
|         | 16 | " Balance, 1 pipe unsold | . | . |   | 60  | 0 | 0 |
|         |    |                          |   |   |   | 607 | 0 | 0 |

| ACCOUNT |    |             |   |   |   | Cr. |    |   |
|---------|----|-------------|---|---|---|-----|----|---|
|         |    |             |   |   |   | £   | s  | d |
| Jan.    | 12 | By Bank a/c | . | . | 2 | 170 | 0  | 0 |
|         | 16 | " Balance   | . | . |   | 97  | 11 | 8 |
|         |    |             |   |   |   | 267 | 11 | 8 |

| OF ENGLAND |    |             |   |   |   | Cr. |   |   |
|------------|----|-------------|---|---|---|-----|---|---|
|            |    |             |   |   |   | £   | s | d |
| Jan.       | 15 | By Sundries | . | . | 2 | 53  | 1 | 9 |
|            | 16 | " Balance   | . | . |   | 148 | 0 | 0 |
|            |    |             |   |   |   | 201 | 1 | 9 |

| ACCOUNT |    |            |   |   |  | Cr. |   |   |
|---------|----|------------|---|---|--|-----|---|---|
|         |    |            |   |   |  | £   | s | d |
| Jan.    | 16 | By Balance | . | . |  | 80  | 0 | 0 |



Qn. (a) 2 &amp; 3—cont.

LEDGER.

Fol. (3.)

| Dr.  |    | BILLS PAYABLE        |     |   |   |
|------|----|----------------------|-----|---|---|
| Jan. | 16 | To Balance . . . . . | £   | s | d |
|      |    |                      | 360 | 0 | 0 |

| Dr.  |    | DISCOUNT                  |   |   |      |
|------|----|---------------------------|---|---|------|
| Jan. | 10 | To James Hagger . . . . . | 1 | 3 | 11 0 |

| Dr.  |    | PROFIT & LOSS                     |   |    |      |
|------|----|-----------------------------------|---|----|------|
| Jan. | 15 | To Bank a/c . . . . .             | 2 | 12 | 0 0  |
|      | 16 | " Discount . . . . .              |   | 3  | 11 0 |
|      | "  | " Capital for Nett Gain . . . . . |   | 21 | 9 0  |
|      |    |                                   |   | 37 | 0 0  |

| Dr.  |    | BALANCE                    |  |     |      |
|------|----|----------------------------|--|-----|------|
| Jan. | 16 | To Albert Savage . . . . . |  | 42  | 7 6  |
|      |    | " A. W. Hemming . . . . .  |  | 325 | 0 0  |
|      |    | " Wine . . . . .           |  | 60  | 0 0  |
|      |    | " Cash . . . . .           |  | 97  | 11 8 |
|      |    | " Bank a/c . . . . .       |  | 148 | 0 0  |
|      |    | " Bills Rec'ble . . . . .  |  | 80  | 0 0  |
|      |    |                            |  | 752 | 19 2 |

Qn. (a) 4.

(a) The owner of these Books is solvent by £324 15s. 9d.

Vol. (3.)

LEDGER.

| ACCOUNT |    |                             |   |  |  | Cr. |   |   |
|---------|----|-----------------------------|---|--|--|-----|---|---|
| Jan.    | 13 | By E. H. Wedgwood . . . . . | 2 |  |  | £   | s | d |
|         |    |                             |   |  |  | 360 | 0 | 0 |
|         |    |                             |   |  |  |     |   |   |

| ACCOUNT |    |                           |  |  |  | Cr. |    |   |
|---------|----|---------------------------|--|--|--|-----|----|---|
| Jan.    | 16 | By Prof. & Loss . . . . . |  |  |  | 3   | 11 | 0 |
|         |    |                           |  |  |  |     |    |   |

| ACCOUNT |    |                   |  |  |  | Cr. |   |   |
|---------|----|-------------------|--|--|--|-----|---|---|
| Jan.    | 16 | By Wine . . . . . |  |  |  | 37  | 0 | 0 |
|         |    |                   |  |  |  |     |   |   |
|         |    |                   |  |  |  | 37  | 0 | 0 |
|         |    |                   |  |  |  |     |   |   |

| ACCOUNT |    |                                      |  |  |  | Cr. |    |   |
|---------|----|--------------------------------------|--|--|--|-----|----|---|
| Jan.    | 16 | By John Porter . . . . .             |  |  |  | 68  | 3  | 5 |
|         |    | " Bills Payable . . . . .            |  |  |  | 360 | 0  | 0 |
|         |    | " Capital for Nett Capital . . . . . |  |  |  | 324 | 15 | 9 |
|         |    |                                      |  |  |  |     |    |   |
|         |    |                                      |  |  |  | 752 | 19 | 2 |
|         |    |                                      |  |  |  |     |    |   |

(b) There has been a gain of £37 on goods.

(c) The total gain is £21 9s.

D

Qn. (b) 1.  
Dr.

## JOURNAL.

Cr.

| £    | s  | d  |                                                   | L.F. | £    | s  | d  |
|------|----|----|---------------------------------------------------|------|------|----|----|
|      |    |    | July 1st, 1857                                    |      |      |    |    |
| 250  | 0  | 0  | Cash                                              |      |      |    |    |
| 155  | 4  | 6  | Bank                                              |      |      |    |    |
|      |    |    | To Edward Whitty's Capital a/c                    |      | 250  | 0  | 0  |
|      |    |    | „ W. P. Dickson's Capital a/c                     |      | 155  | 4  | 6  |
| 405  | 4  | 6  | <i>Total of Joint Capital</i>                     |      | 405  | 4  | 6  |
|      |    |    | 2nd                                               |      |      |    |    |
| 250  | 0  | 0  | Bank                                              |      |      |    |    |
|      |    |    | To Cash                                           |      | 250  | 0  | 0  |
|      |    |    | 8th                                               |      |      |    |    |
| 359  | 9  | 0  | Wine, 13 butts                                    |      |      |    |    |
|      |    |    | To Bank                                           |      | 359  | 9  | 0  |
|      |    |    | 10th                                              |      |      |    |    |
| 245  | 0  | 0  | Bills Receivable, No. 1                           |      |      |    |    |
|      |    |    | To Wine, 7 butts                                  |      | 245  | 0  | 0  |
| 243  | 19 | 6  | Bank                                              |      |      |    |    |
| 1    | 0  | 6  | Discount                                          |      |      |    |    |
|      |    |    | To Bills Rec'ble, No. 1 discounted                |      | 245  | 0  | 0  |
|      |    |    | 11th                                              |      |      |    |    |
| 93   | 7  | 10 | J. Smith, a/c duty                                |      |      |    |    |
| 35   | 0  | 0  | Cash, a/c petty cash, &c.                         |      |      |    |    |
| 4    | 3  | 7  | W. P. Dickson's Capital a/c                       |      |      |    |    |
|      |    |    | To Bank                                           |      | 132  | 11 | 5  |
|      |    |    | 17th                                              |      |      |    |    |
| 50   | 0  | 0  | Bank                                              |      |      |    |    |
|      |    |    | To J. Smith, a/c duty                             |      | 50   | 0  | 0  |
|      |    |    | 17th                                              |      |      |    |    |
| 43   | 8  | 8  | Cash                                              |      |      |    |    |
|      |    |    | To J. Smith, a/c duty                             |      | 43   | 7  | 10 |
|      |    |    | „ Profit & Loss, for interest                     |      | 0    | 0  | 10 |
|      |    |    | 25th                                              |      |      |    |    |
| 135  | 0  | 0  | Wine                                              |      |      |    |    |
|      |    |    | To Sandiman & Co., 3 pipes                        |      | 135  | 0  | 0  |
|      |    |    | 27th                                              |      |      |    |    |
| 180  | 0  | 0  | James Simpson                                     |      |      |    |    |
|      |    |    | To Wine, 1 pipe 4 butts                           |      | 180  | 0  | 0  |
|      |    |    | 31st                                              |      |      |    |    |
| 11   | 10 | 5  | Profit & Loss                                     |      |      |    |    |
|      |    |    | To Bad Debts a/c, for risk                        |      | 2    | 10 | 0  |
|      |    |    | „ Cash, for Clerk's Salary, &c.                   |      | 9    | 0  | 5  |
| 1651 | 19 | 6  | <i>Total of Transactions for July journalised</i> |      | 1651 | 19 | 6  |

## EXPLANATION OF THE PRECEDING JOURNAL.

The ordinary form of Journal is exemplified on pp. 42, 43. With reference to the form here employed, see Hunter's *Exam.-Questions in Book-keeping*, Q. 47.

The present Journal being one of Copartnery begins by recording how the Joint Capital at commencement is constituted, viz. by E. Whitty bringing £250 Cash into the business and W. P. Dickson paying £155 4s. 6d. into Bank to a/c of the firm. The circumstance of E. Whitty's money having been obtained by loan on his own responsibility is omitted from the trade accounts of the firm.

The first transaction of *the firm* is *their* payment of the £250 into Bank on the 2nd. Then on the 8th they buy wine worth £364, but as they pay for it by cheque the same day, the seller's name need not appear, nor is it necessary to record the discount, the a/c not having appeared in their books previously to its settlement: the whole transaction is reducible to the simple fact that they paid by cheque £359 9s. for 13 butts of wine, though whatever may remain unsold at the end of the month will be regarded as worth £28 a butt. Another transaction on the 8th is that of selling wine to J. Smith and receiving his *immediate* acceptance for the amount. The entry therefore may dispense with the name of the buyer. On the 10th the firm get Smith's bill of £245 discounted at the Bank, requesting that the proceeds or present worth of it, £248 19s. 6d., be put to the credit of their a/c at Bank. Again, on the 10th, J. Smith becomes Dr. to their Bank a/c, so also does Cash (drawn out by the firm), and so also does W. P. Dickson's Capital for his private a/c. The entry of the transaction of the 17th must not assign the whole cash amount to the credit of *the a/c named J. Smith*, for the balance of that a/c was £43 7s. 10d.; the interest, therefore, is put to the credit of Profit and Loss.

With regard to the first item of the 31st, we may remark that some merchants open a Bad Debts a/c in the Ledger, and not only debit it with all bad and doubtful debts, and credit it with sums unexpectedly recovered, but also credit it with some small per centage on the amount of the sales, or of the apparent profits, in case that some part of these profits may not be realised. Any balance of excess of the credit side over the debit, arising at the end of any proposed period, may be drawn either as profit or as augmentation of capital, but a balance the other way should be replaced out of the profits. In the present case, the £2 10s. is about 3 per cent. on the wine profit £76 11s.

Qn. (b) 2 &amp; 3.

LEDGER.

| Dr.          |    | EDWARD WHITTY'S                        |          |                   |
|--------------|----|----------------------------------------|----------|-------------------|
| 1857<br>July | 31 | To Balance for share of Nett Capital . | £<br>289 | s<br>10<br>d<br>3 |
|              |    |                                        | 289      | 10 3              |
| Dr.          |    | W. P. DICKSON'S                        |          |                   |
| July         | 10 | To Bank . . . . .                      | 4        | 3 7               |
|              | 31 | „ Balance for share of Nett Capital .  | 175      | 11 7              |
|              |    |                                        | 179      | 15 2              |
| Dr.          |    | J.                                     |          |                   |
| July         | 10 | To Bank . . . . .                      | 93       | 7 10              |
|              |    |                                        | 93       | 7 10              |
| Dr.          |    | SANDIMAN                               |          |                   |
| July         | 31 | To Balance . . . . .                   | 135      | 0 0               |
| Dr.          |    | JAMES                                  |          |                   |
| July         | 27 | To Wine . . . . .                      | 180      | 0 0               |
| Dr.          |    | WINE                                   |          |                   |
| July         | 8  | To Bank . . . . .                      | 359      | 9 0               |
|              | 25 | „ Sandiman & Co. . . . .               | 135      | 0 0               |
|              | 31 | „ Profit & Loss—Gain . . . . .         | 76       | 11 0              |
|              |    |                                        | 571      | 0 0               |

## LEDGER.

| CAPITAL ACCOUNT |    |                                       |  | Cr. |    |    |
|-----------------|----|---------------------------------------|--|-----|----|----|
| 1857            |    |                                       |  | £   | s  | d  |
| July            | 1  | By Sundries                           |  | 250 | 0  | 0  |
|                 | 31 | „ Prof. & Loss for share of Nett Gain |  | 39  | 10 | 3  |
|                 |    |                                       |  | 289 | 10 | 3  |
| CAPITAL ACCOUNT |    |                                       |  | Cr. |    |    |
| July            | 1  | By Sundries                           |  | 155 | 4  | 6  |
|                 | 31 | „ Prof. & Loss for share of Nett Gain |  | 24  | 10 | 8  |
|                 |    |                                       |  | 179 | 15 | 2  |
| SMITH           |    |                                       |  | Cr. |    |    |
| July            | 10 | By Bank                               |  | 50  | 0  | 0  |
|                 | 17 | „ Cash                                |  | 43  | 7  | 10 |
|                 |    |                                       |  | 93  | 7  | 10 |
| & CO.           |    |                                       |  | Cr. |    |    |
| July            | 25 | By Wine                               |  | 135 | 0  | 0  |
| SIMPSON         |    |                                       |  | Cr. |    |    |
| July            | 31 | By Balance                            |  | 180 | 0  | 0  |
| ACCOUNT         |    |                                       |  | Cr. |    |    |
| July            | 8  | By Bills Receivable, No. 1            |  | 245 | 0  | 0  |
|                 | 27 | „ James Simpson                       |  | 180 | 0  | 0  |
|                 | 31 | „ Balance, 2 pipes & butts            |  | 146 | 0  | 0  |
|                 |    |                                       |  | 571 | 0  | 0  |

| <i>Dr.</i> |    | <b>CASH</b>           |     |   |   |
|------------|----|-----------------------|-----|---|---|
| July       |    |                       | £   | s | d |
|            | 1  | To Sundries . . . . . | 250 | 0 | 0 |
|            | 10 | " Bank . . . . .      | 35  | 0 | 0 |
|            | 17 | " Sundries . . . . .  | 43  | 8 | 8 |
|            |    |                       | 328 | 8 | 8 |
|            |    |                       |     |   |   |

| <i>Dr.</i> |    |                                  | <b>DISCOUNT</b> |   |   |
|------------|----|----------------------------------|-----------------|---|---|
| July       | 10 | To Bills Receivable, No. 1 . . . | 1               | 0 | 6 |

| <i>Dr.</i> |   | <b>BILLS RECEIVABLE</b>  |     |   |   |
|------------|---|--------------------------|-----|---|---|
| July       | 8 | To Wine, No. 1 . . . . . | 245 | 0 | 0 |

| <i>Dr.</i> |    | <b>BANK</b>                      |     |    |   |
|------------|----|----------------------------------|-----|----|---|
| July       | 1  | To Sundries . . . . .            | 155 | 4  | 6 |
|            | 2  | " Cash . . . . .                 | 250 | 0  | 0 |
|            | 10 | " Bills Rec'ble, No. 1 . . . . . | 243 | 19 | 6 |
|            | "  | " J. Smith . . . . .             | 50  | 0  | 0 |
|            |    |                                  | 699 | 4  | 0 |

| <i>Dr.</i> |    | <b>BAD DEBTS</b>            |   |    |   |
|------------|----|-----------------------------|---|----|---|
| July       | 31 | <i>To Balance</i> . . . . . | 2 | 10 | 0 |

| ACCOUNT |    |                           |   |   | Cr. |   |   |
|---------|----|---------------------------|---|---|-----|---|---|
| July    | 2  | By Bank . . . . .         | . | . | £   | s | d |
|         | 31 | " Profit & Loss . . . . . | . | . | 250 | 0 | 0 |
|         | "  | " Balance . . . . .       | . | . | 9   | 0 | 5 |
|         | "  |                           | . | . | 69  | 8 | 3 |
|         |    |                           |   |   | 328 | 8 | 8 |

| ACCOUNT |    |                            |   |   | Cr. |   |   |
|---------|----|----------------------------|---|---|-----|---|---|
| July    | 31 | By Profit & Loss . . . . . | . | . | 1   | 0 | 6 |

| ACCOUNT |    |                              |   |   | Cr. |   |   |
|---------|----|------------------------------|---|---|-----|---|---|
| July    | 10 | By Bank & Discount . . . . . | . | . | 245 | 0 | 0 |

| ACCOUNT |    |                      |   |   | Cr. |    |   |
|---------|----|----------------------|---|---|-----|----|---|
| July    | 8  | By Wine . . . . .    | . | . | 359 | 9  | 0 |
|         | 10 | " Sundries . . . . . | . | . | 132 | 11 | 5 |
|         | 31 | " Balance . . . . .  | . | . | 207 | 3  | 7 |
|         |    |                      | . | . | 699 | 4  | 0 |

| ACCOUNT |    |                                      |   |   | Cr. |    |   |
|---------|----|--------------------------------------|---|---|-----|----|---|
| July    | 31 | By Profit & Loss, for risk . . . . . | . | . | 2   | 10 | 0 |





| ACCOUNT                                                                                                                                                         |    |                   | Cr. |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------|-----|----|----|
|                                                                                                                                                                 |    |                   | £   | s  | d  |
| July                                                                                                                                                            | 17 | By Cash . . . . . | 0   | 0  | 10 |
|                                                                                                                                                                 | 31 | " Wine . . . . .  | 76  | 11 | 0  |
| <i>Note.</i> —The Nett Gain, £64 0s. 11d.,<br>is here divided between the partners in<br>the proportion of the sums which they<br>brought into the partnership. |    |                   | 76  | 11 | 10 |

| ACCOUNT |    |                                                                       | Cr. |    |    |
|---------|----|-----------------------------------------------------------------------|-----|----|----|
|         |    |                                                                       | £   | s  | d  |
| July    | 31 | By Sandiman & Co. . . . .                                             | 135 | 0  | 0  |
|         |    | " Bad Debts, for risk . . . . .                                       | 2   | 10 | 0  |
|         |    | " Edward Whitty's Capital, for his<br>share of Nett Capital . . . . . | 289 | 10 | 3  |
|         |    | " W. P. Dickson's Capital, for his<br>share of Nett Capital . . . . . | 175 | 11 | 7  |
|         |    |                                                                       | 602 | 11 | 10 |

Qn. (b) 6. (a).—continued.

### PRIVATE-JOURNAL ENTRIES.

|      |    |                                  |      |    |   |     |      |
|------|----|----------------------------------|------|----|---|-----|------|
| July | 1  | Edward Whitty <i>Dr.</i>         | £250 | 0  | 0 |     |      |
|      |    | To John Whitty, for loan         |      |    |   | 250 | 0 0  |
|      | 1  | Capital <i>Dr.</i>               | 405  | 4  | 6 |     |      |
|      |    | To Edward Whitty                 |      |    |   | 250 | 0 0  |
|      |    | " W. P. Dickson                  |      |    |   | 155 | 4 6  |
|      | 10 | W. P. Dickson <i>Dr.</i>         | 4    | 3  | 7 |     |      |
|      |    | To Capital withdrawn             |      |    |   | 4   | 3 7  |
|      | 31 | Profit & Loss <i>Dr.</i>         | 2    | 10 | 0 |     |      |
|      |    | To Bad Debts, for estimated risk |      |    |   | 2   | 10 0 |

## Qn. (b) 6. (b.) TRADE-JOURNAL FINISHING ENTRIES.

|         |                  |     |          |          |
|---------|------------------|-----|----------|----------|
| July 31 | Profit & Loss    | Dr. | £67 11 5 |          |
|         | To Discount      |     |          | 1 0 6    |
|         | „ Capital        |     |          | 66 10 11 |
|         | <hr/>            |     |          |          |
|         | Wine             | Dr. | 76 11 0  |          |
|         | To Profit & Loss |     |          | 76 11 0  |

## TRADE-JOURNAL BALANCE ENTRIES.

|         |                    |     |           |           |
|---------|--------------------|-----|-----------|-----------|
| July 31 | Balance Account    | Dr. | 602 11 10 |           |
|         | To James Simpson   |     |           | 180 0 0   |
|         | „ Wine             |     |           | 146 0 0   |
|         | „ Cash             |     |           | 69 8 3    |
|         | „ Bank             |     |           | 207 8 7   |
|         | <hr/>              |     |           |           |
|         | Sandiman & Co.     |     | 135 0 0   |           |
|         | Capital            |     | 467 11 10 |           |
|         | To Balance Account |     |           | 602 11 10 |

## Qn. (b) 6. (b.)—contd. PRIVATE-JOURNAL FINISHING ENTRIES.

|         |                  |     |          |          |
|---------|------------------|-----|----------|----------|
| July 31 | Profit & Loss    | Dr. | £64 0 11 |          |
|         | To Edward Whitty |     |          | 39 10 3  |
|         | „ W. P. Dickson  |     |          | 24 10 8  |
|         | <hr/>            |     |          |          |
|         | Capital          | Dr. | 66 10 11 |          |
|         | To Profit & Loss |     |          | 66 10 11 |

## PRIVATE-JOURNAL BALANCE ENTRIES.

|         |                    |     |           |           |
|---------|--------------------|-----|-----------|-----------|
| July 31 | Balance Account    | Dr. | 467 11 10 |           |
|         | To Capital         |     |           | 467 11 10 |
|         | <hr/>              |     |           |           |
|         | Edward Whitty      | Dr. | 39 10 3   |           |
|         | W. P. Dickson      | „   | 175 11 7  |           |
|         | John Whitty        | „   | 250 0 0   |           |
|         | Bad Debts          | „   | 2 10 0    |           |
|         | To Balance Account |     |           | 467 11 10 |

*Note.* The above Private Closing Entries may be derived from the following supposed Private Ledger, the original entries of which are supplied by the Private Journal under 6. (a). The Private Ledger, of course, was not expected to be written by candidates.

### PRIVATE LEDGER.

| Dr.  |                                                    | JOINT CAPITAL |    |    | Cr.                                                        |                    |
|------|----------------------------------------------------|---------------|----|----|------------------------------------------------------------|--------------------|
| 1857 |                                                    | £             | s  | d  | 1857                                                       | £ s d              |
| July | 1 To Edward Whitty<br>for his amount<br>of Capital | 250           | 0  | 0  | July 31 By W. P. Dickson,<br>for Private a/c<br>,, Balance | 4 3 7<br>467 11 10 |
|      | 1 To W. P. Dickson<br>for his amount<br>of Capital | 155           | 4  | 6  |                                                            |                    |
|      | 31 ,, Profit & Loss                                | 68            | 10 | 11 |                                                            |                    |
|      |                                                    | 471           | 15 | 5  |                                                            | 471 15 5           |
|      |                                                    |               |    |    |                                                            |                    |

| <i>Dr.</i> |            |  | JOHN WHITTY |    |    | <i>Cr.</i> |                 |         |
|------------|------------|--|-------------|----|----|------------|-----------------|---------|
| July 31    | To Balance |  | 250         | 0  | 0  | July 1     | By Edwd. Whitty | 250 0 0 |
|            |            |  | ==          | == | == |            |                 | ==      |

| <i>Dr.</i> |            | <b>BAD DEBTS</b> |   | <i>Cr.</i> |                                  |     |   |
|------------|------------|------------------|---|------------|----------------------------------|-----|---|
| July 31    | To Balance | 210              | 0 | July 31    | By Prof. & Loss<br>for allowance | 210 | 0 |
|            |            | 210              | 0 |            |                                  | 210 | 0 |

| Dr.     |                |          | EDWARD WHITTY |            |          | Cr. |  |  |
|---------|----------------|----------|---------------|------------|----------|-----|--|--|
| July 31 | To John Whitty | 250 0 0  | July 31       | By Capital | 250 0 0  |     |  |  |
| " "     | Balance        | 39 10 3  | " "           | Profit     | 39 10 3  |     |  |  |
|         |                | 289 10 3 |               |            | 289 10 3 |     |  |  |
|         |                |          |               |            |          |     |  |  |

| Dr.     |                           |          | W. P. DICKSON |            |          | Cr. |  |  |
|---------|---------------------------|----------|---------------|------------|----------|-----|--|--|
| July 31 | To Capital with-<br>drawn | 4 8 7    | July 31       | By Capital | 155 4 6  |     |  |  |
| "       | " Balance                 | 75 11 7  | "             | " Profit   | 24 10 8  |     |  |  |
|         |                           | 179 15 2 |               |            | 179 15 2 |     |  |  |

## PRIVATE LEDGER—continued.

| Dr.     |                   | PROFIT & LOSS |    |    |         |            |  | Cr. |    |    |
|---------|-------------------|---------------|----|----|---------|------------|--|-----|----|----|
|         |                   | £             | s  | d  |         |            |  | £   | s  | d  |
| July 31 | To Bad Debts      | 2             | 10 | 0  | July 31 | By Capital |  | 66  | 10 | 11 |
|         | " Edwd. Whitty    |               |    |    |         |            |  |     |    |    |
|         | his share of gain | 39            | 10 | 3  |         |            |  |     |    |    |
|         | " W. P. Dickson,  |               |    |    |         |            |  |     |    |    |
|         | his share of gain | 24            | 10 | 8  |         |            |  |     |    |    |
|         |                   | 66            | 10 | 11 |         |            |  | 66  | 10 | 11 |

Qn. (c) 1.

## CASH BOOK.

| Dr.  |                                   | Disc. | Bank |   |   | Cash |    |   |
|------|-----------------------------------|-------|------|---|---|------|----|---|
|      |                                   |       | £    | s | d | £    | s  | d |
| 1862 |                                   |       |      |   |   |      |    |   |
| Jan. | 1 To Balance . . . . .            |       | 33   | 2 | 7 | 542  | 7  | 4 |
|      | 2 " Cash paid into Bank . . . . . |       | 500  | 0 | 0 | —    |    |   |
|      | 4 " W. Ansted . . . . .           | 50/   | —    |   |   | 47   | 10 | 0 |
|      | 10 " James Browne . . . . .       |       | —    |   |   | 24   | 0  | 0 |
|      | " Hector Murray . . . . .         |       | 200  | 0 | 0 | —    |    |   |

| Cr.  |                            | Disc. | Bank |   |   | Cash |   |   |
|------|----------------------------|-------|------|---|---|------|---|---|
|      |                            |       | £    | s | d | £    | s | d |
| 1862 |                            |       |      |   |   |      |   |   |
| Jan. | 2 By Bank . . . . .        |       | —    |   |   | 500  | 0 | 0 |
|      | " John Syme . . . . .      |       | —    |   |   | 26   | 2 | 9 |
|      | 3 " Ronald Jukes . . . . . | 51/6  | 187  | 8 | 6 | —    |   |   |

Qn. (c) 2. See Hunter's *Exam.-Quest. in Book-keeping*, Pt. II. p. 5.

Qn. (c) 3. (a), (b), and (c). See Ditto, pp. 6, 72, and 7.

Qn. (c) 4.

## JOURNAL ENTRIES.

| 1862   |                    | L.F. | £   | s  | d | £   | s  | d  |
|--------|--------------------|------|-----|----|---|-----|----|----|
| Jan. 1 | Cash :             | Dr.  | 542 | 7  | 4 |     |    |    |
|        | Bank :             | "    | 33  | 2  | 7 |     |    |    |
|        | To Capital Account |      |     |    |   | 575 | 9  | 11 |
| 2      | Bank :             | Dr.  | 500 | 0  | 0 |     |    |    |
|        | John Syme :        | "    | 26  | 2  | 9 |     |    |    |
|        | To Cash            |      |     |    |   | 526 | 2  | 9  |
| 3      | Ronald Jukes :     | Dr.  | 140 | 0  | 0 |     |    |    |
|        | To Bank            |      |     |    |   | 137 | 8  | 6  |
|        | „ Discount         |      |     |    |   | 2   | 11 | 6  |
| 4      | Cash :             | Dr.  | 47  | 10 | 0 |     |    |    |
|        | Discount :         | "    | 2   | 10 | 0 |     |    |    |
|        | To W. Ansted       |      |     |    |   | 50  | 0  | 0  |
| 7      | Goods :            | Dr.  | 317 | 8  | 0 |     |    |    |
|        | To James Mackenzie |      |     |    |   | 317 | 8  | 0  |
| 10     | James Mackenzie :  | Dr.  | 317 | 8  | 0 |     |    |    |
|        | To Bills Payable   |      |     |    |   | 317 | 8  | 0  |
| "      | Cash :             | Dr.  | 24  | 0  | 0 |     |    |    |
|        | To James Browne    |      |     |    |   | 24  | 0  | 0  |
| "      | Bank :             | Dr.  | 200 | 0  | 0 |     |    |    |
|        | To Hector Murray   |      |     |    |   | 200 | 0  | 0  |

Qn. (c) 5.

## LEDGER.

| Dr.  |    | CAPITAL ACCOUNT    |  |     |   |   |         | Cr.                |     |   |    |
|------|----|--------------------|--|-----|---|---|---------|--------------------|-----|---|----|
| 1862 |    |                    |  | £   | s | d | 1862    |                    | £   | s | d  |
|      |    |                    |  |     |   |   | Jan. 1  | By Sundries        | 575 | 9 | 11 |
| Dr.  |    | JOHN SYME          |  |     |   |   |         | Cr.                |     |   |    |
| Jan. | 2  | To Cash            |  | 26  | 2 | 9 |         |                    |     |   |    |
| Dr.  |    | RONALD JUKES       |  |     |   |   |         | Cr.                |     |   |    |
| Jan. | 3  | To Bank<br>& Disc. |  | 140 | 0 | 0 |         |                    |     |   |    |
| Dr.  |    | W. ANSTED          |  |     |   |   |         | Cr.                |     |   |    |
|      |    |                    |  |     |   |   | Jan. 4  | By Cash &<br>Disc. | 50  | 0 | 0  |
| Dr.  |    | JAMES MACKENZIE    |  |     |   |   |         | Cr.                |     |   |    |
| Jan. | 10 | To B/Pay'ble       |  | 317 | 8 | 0 | Jan. 7  | By Goods           | 317 | 8 | 0  |
| Dr.  |    | JAMES BROWNE       |  |     |   |   |         | Cr.                |     |   |    |
|      |    |                    |  |     |   |   | Jan. 10 | By Cash            | 24  | 0 | 0  |
| Dr.  |    | HECTOR MURRAY      |  |     |   |   |         | Cr.                |     |   |    |
|      |    |                    |  |     |   |   | Jan. 10 | By Bank            | 200 | 0 | 0  |
| Dr.  |    | GOODS ACCOUNT      |  |     |   |   |         | Cr.                |     |   |    |
| Jan. | 7  | To<br>J. Mackenzie |  | 317 | 8 | 0 |         |                    |     |   |    |

| Dr.  |    | CASH ACCOUNT |     |    |   |      |   | Cr.         |         |
|------|----|--------------|-----|----|---|------|---|-------------|---------|
| Jan. | 1  | To Capital   | £   | s  | d | Jan. | 2 | By Sundries | £ s d   |
|      | 4  | „ W. Ansted  | 542 | 7  | 4 |      |   |             | 526 2 9 |
|      | 10 | „ J. Browne  | 47  | 10 | 0 |      |   |             |         |
|      |    |              | 24  | 0  | 0 |      |   |             |         |

| Dr.  |    | BANK ACCOUNT |     |   |   |      |   | Cr.         |         |
|------|----|--------------|-----|---|---|------|---|-------------|---------|
| Jan. | 1  | To Capital   | £   | s | d | Jan. | 3 | By R. Jukes | £ s d   |
|      | 2  | „ Cash       | 33  | 2 | 7 |      |   |             | 137 8 6 |
|      | 10 | „ H. Murray  | 500 | 0 | 0 |      |   |             |         |
|      |    |              | 200 | 0 | 0 |      |   |             |         |

| Dr.  |   | DISCOUNT ACCOUNT |   |    |   |      |   | Cr.         |        |
|------|---|------------------|---|----|---|------|---|-------------|--------|
| Jan. | 4 | To W. Ansted     | £ | s  | d | Jan. | 3 | By R. Jukes | £ s d  |
|      |   |                  | 2 | 10 | 0 |      |   |             | 2 11 6 |

| Dr. |  | BILLS PAYABLE ACCOUNT |  |  |  |      |    | Cr.             |         |
|-----|--|-----------------------|--|--|--|------|----|-----------------|---------|
|     |  |                       |  |  |  | Jan. | 10 | By J. Mackenzie | £ s d   |
|     |  |                       |  |  |  |      |    |                 | 317 8 0 |

*Qn. (c) 6. See Hunter's Exam.-Quest. in Book-keeping, Pt. II. pp. 51 and 132.*

*Qn. (c) 7. Cash; Bills Receivable; Bills Payable; Goods; House in Sackville Street; Ship 'Maria,' and Bank;—are Real Accounts, representing descriptions of Property with which I am concerned.*

*John Jones; Gt. Western Railway Co.; Smith, Brothers, & Co.; and James Brown;—are Personal Accounts, being names of persons and companies with which I transact business.*

*Profit & Loss; Stock; Petty Cash; and Commission;—are Nominal Accounts; representing merely nominal relations between me and certain results of my transactions.*

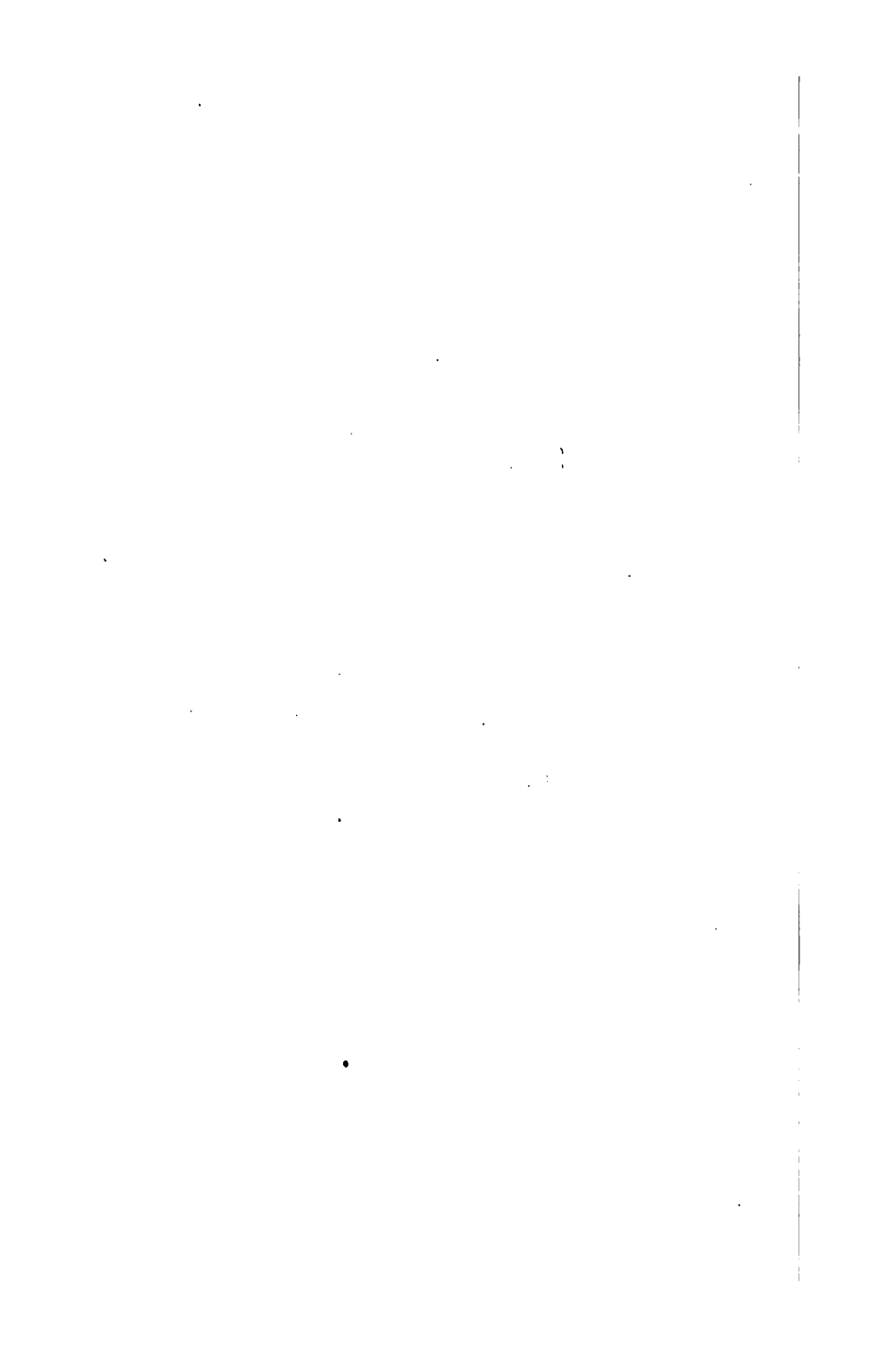


Qn. (c) 8.

*Journal Entries.*

|         |                      |     |         |        |
|---------|----------------------|-----|---------|--------|
| Jan. 15 | John Smith           | Dr. | £50 0 0 |        |
|         | To Cash, a/c of duty |     |         | 50 0 0 |
| 18      | Bills Rec'ble        |     | 48 7 2  |        |
|         | Cash                 |     | 6 16 10 |        |
|         | To John Smith        |     |         | 50 0 0 |
|         | „ Prof. & Loss, int. |     |         | 0 4 0  |

**SUPPLEMENT,**  
**CONTAINING**  
**QUESTIONS IN BOOK-KEEPING AND ACCOUNT-STATES.**  
**FROM THE APPENDIX TO THE**  
**SIXTH REPORT OF THE CIVIL SERVICE COMMISSIONERS.**  
**WITH ANSWERS,**  
**AND ADDITIONAL QUESTIONS IN ACCOUNT-STATES.**



## SUPPLEMENT.

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### BOOK-KEEPING.

*Question from Appendix to Sixth Report, p. 263.*

THE following amounts are the totals of certain of my Ledger accounts:—In Stock a/c, on Dr. side, £507 3s. 4d.; and on Cr., £3,304 5s. 6d. In Merchandise a/c, on Dr. side, £96,349 2s. 6d.; and on Cr., £94,317 13s. 8d. In Profit and Loss a/c, on Dr. side, £1,209 8s. 5d.; and on Cr., £304 10s. In Cash a/c, on Dr. side, £59,212; and on Cr., £57,004.

The value of my goods on hand is £5,017 3s. 1d.; and the total of all amounts on the Dr. side of my Ledger is £481,141 12s. 7d.

- (a.) Rule a Ledger, and make as many accounts in it as are here referred to.
- (b.) State what is the total of all the amounts on the Cr. side of my Ledger.
- (c.) Enter into the Ledger accounts the amounts above specified as 'To' or 'By' 'Total to date,' and then close each account as if at balancing.
- (d.) State whether I am solvent or insolvent, and by how much.

## PREPARATION OF ACCOUNT-STATES.

*Question from Appendix to Sixth Report, p. 273.*

Read the following list of transactions.

| 1860.                                                                                                                          | £     | s. | d. |
|--------------------------------------------------------------------------------------------------------------------------------|-------|----|----|
| Jan. 1. Bought of Jacob Bell, wine . . . . .                                                                                   | 1,200 | 10 | 0  |
| 3. Shipped to Robert Douglass of Calcutta, per 'Pearl,' Capt. Jones, for sale on my account, the wine purchased of Jacob Bell. |       |    |    |
| 4. Paid Johnstone & Co. on account of Robert Douglass . . . . .                                                                | 35    | 2  | 7  |
| 5. Accepted bill drawn on me by Robert Douglass in favour of Coates & Co. .                                                    | 350   | 0  | 0  |
| „ Handed to John Smith in payment of my account with him a draft on Robert Douglass . . . . .                                  | 1,800 | 5  | 4  |
| „ Paid James Wilson on account of Robert Douglass . . . . .                                                                    | 33    | 12 | 9  |
| „ Paid shipping charges on wine per 'Pearl' . . . . .                                                                          | 33    | 13 | 7  |
| 9. Drew bill on Robert Douglass, and handed it to Jacob Bell, in part payment . . . . .                                        | 500   | 0  | 0  |
| 11. Paid Johnstone & Co. on account of Robert Douglass . . . . .                                                               | 137   | 3  | 5  |
| „ Received of Burnett & Co., proceeds of sale of Robert Douglass' sugar ex 'Farnborough' . . . . .                             | 1,317 | 11 | 10 |
| „ Paid Roberts, Samuels, & Co. on account of Robert Douglass . . . . .                                                         | 307   | 8  | 9  |
| 20. Paid Jacob Bell my further draft on Robert Douglass . . . . .                                                              | 700   | 10 | 0  |
| Feb. 3. Accepted Douglass' draft on me in favour of John Burnett . . . . .                                                     | 800   | 0  | 0  |

|                                                                                                                                                                                           | £     | s. | d. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|----|
| Feb. 12. Paid James Johnson on account of Robert Douglass . . . . .                                                                                                                       | 23    | 2  | 7  |
| Mar. 1. Paid Robert Thomason on account of Robert Douglass . . . . .                                                                                                                      | 132   | 9  | 8  |
| Apr. 7. Bought of Roger Simpson, brandy . . . . .                                                                                                                                         | 1,219 | 3  | 2  |
| 8. Shipped for Calcutta per 'Lady of the Woods,' Smythe, consigned to Robert Douglass, to be sold on my account, the brandy bought of Simpson.                                            |       |    |    |
| 9. Paid shipping charges on brandy . . . . .                                                                                                                                              | 27    | 2  | 6  |
| 10. Paid to Roger Simpson my draft on Robert Douglass . . . . .                                                                                                                           | 1,200 | 0  | 0  |
| „ Paid Roger Simpson . . . . .                                                                                                                                                            | 19    | 3  | 2  |
| 15. Accepted draft of Robert Douglass in favour of Sampson & Co. . . . .                                                                                                                  | 800   | 0  | 0  |
| May 10. Paid John Wilson & Co. on account of Robert Douglass . . . . .                                                                                                                    | 47    | 13 | 11 |
| June 7. Received advice from Robert Douglass that he had sold my shipment of wine per 'Pearl,' realising £975 2s. 7d., and that he had accepted my drafts of Jan. 5, Jan. 9, and Jan. 20. |       |    |    |
| 18. Bill of £800 accepted in favour of Sampson & Co. due this day not paid by me.                                                                                                         |       |    |    |
| 19. Stopped payment.                                                                                                                                                                      |       |    |    |

Prepare a statement of the account between me and Douglass as it stands on June 19, giving full particulars as to each amount charged and credited. It may be assumed that Douglass will not accept the bill of April 10, and that the brandy per 'Lady of the Woods' is worth cost price.

*Answers to Supplementary*

| <i>Dr.</i>                           |  | STOCK |   |   |
|--------------------------------------|--|-------|---|---|
|                                      |  | £     | s | d |
| To Total to date . . . . .           |  | 507   | 3 | 4 |
| „ Balance for Nett Capital . . . . . |  | 4878  | 3 | 0 |
|                                      |  | 5385  | 6 | 4 |

| <i>Dr.</i>                     |  | MERCHANDISE |    |   |
|--------------------------------|--|-------------|----|---|
|                                |  |             |    |   |
| To Total to date . . . . .     |  | 96349       | 2  | 6 |
| „ Profit & Loss—Gain . . . . . |  | 2985        | 14 | 3 |
|                                |  | 99334       | 16 | 9 |

| <i>Dr.</i>                 |  | CASH  |   |   |
|----------------------------|--|-------|---|---|
|                            |  |       |   |   |
| To Total to date . . . . . |  | 59212 | 0 | 0 |
|                            |  | 59212 | 0 | 0 |

| <i>Dr.</i>                        |  | PROFIT & LOSS |   |    |
|-----------------------------------|--|---------------|---|----|
|                                   |  |               |   |    |
| To Total to date . . . . .        |  | 1209          | 3 | 5  |
| „ Capital for Nett Gain . . . . . |  | 2081          | 0 | 10 |
|                                   |  | 3290          | 4 | 3  |

The above comprehends the answers to (a) and (c).

In answer to (d); the owner of the Book is solvent by £4,878 3s. of free capital.

*Question in Book-keeping.*

| ACCOUNT |                                     | Cr.  |   |    |
|---------|-------------------------------------|------|---|----|
|         | By Total to date . . . . .          | £    | s | d  |
|         | „ Profit & Loss for Nett Gain . . . | 3304 | 5 | 6  |
|         |                                     | 2081 | 0 | 10 |
|         |                                     | 5385 | 6 | 4  |

| ACCOUNT |                                 | Cr.   |    |   |
|---------|---------------------------------|-------|----|---|
|         | By Total to date . . . . .      | 94317 | 13 | 8 |
|         | „ Balance—Goods on hand . . . . | 5017  | 3  | 1 |
|         |                                 | 99334 | 16 | 9 |

| ACCOUNT |                             | Cr.   |   |   |
|---------|-----------------------------|-------|---|---|
|         | By Total to date . . . . .  | 57004 | 0 | 0 |
|         | „ Balance—in hand . . . . . | 2208  | 0 | 0 |
|         |                             | 59212 | 0 | 0 |

| ACCOUNT |                            | Cr.  |    |   |
|---------|----------------------------|------|----|---|
|         | By Total to date . . . . . | 304  | 10 | 0 |
|         | „ Merchandise . . . . .    | 2985 | 14 | 3 |
|         |                            | 3290 | 4  | 3 |

In answer to (b); the total of all the amounts on the Cr. side of the Ledger must be the same as that of all on the Dr. side, viz., £481,141 12s. 7d.



*Answer to Supplementary*

ROBERT DOUGLASS, Calcutta,

*Dr.*

|      |    |                                                                                                                    | £    | s  | d  |
|------|----|--------------------------------------------------------------------------------------------------------------------|------|----|----|
| 1860 |    |                                                                                                                    |      |    |    |
| Jan. | 4  | To Cash paid Johnstone & Co. . .                                                                                   | 35   | 2  | 7  |
|      | 5  | „ His draft, favour of Coates & Co. . .                                                                            | 350  | 0  | 0  |
|      |    | „ Cash paid James Wilson . . .                                                                                     | 33   | 12 | 9  |
|      | 11 | „ Cash paid Johnstone & Co. . .                                                                                    | 137  | 3  | 5  |
|      |    | „ Cash paid Roberts, Samuels, & Co. . .                                                                            | 307  | 8  | 9  |
| Feb. | 3  | „ His draft, favour of John Burnett . .                                                                            | 800  | 0  | 0  |
|      | 12 | „ Cash paid James Johnson . . .                                                                                    | 23   | 2  | 7  |
| Mar. | 1  | „ Cash paid Robert Thomason . . .                                                                                  | 132  | 9  | 8  |
| Apr. | 15 | „ His draft, favour of Sampson & Co. . .                                                                           | 800  | 0  | 0  |
| May  | 10 | „ Cash paid John Wilson & Co. . .                                                                                  | 47   | 13 | 11 |
| June | 7  | „ Proceeds of Wine, shipped per<br>‘Pearl’ for Calcutta, on Jan. 3 . .                                             | 975  | 2  | 7  |
| Apr. | 19 | „ Consignment of Brandy, shipped<br>per ‘Lady of the Woods’ for<br>Calcutta, on April 8th,—Cost<br>price . . . . . | 1246 | 5  | 8  |
|      |    |                                                                                                                    | 4888 | 1  | 11 |

*Note.*—In the above state, no items are used but such as involve transactions between me and Douglass; he is not debited with my shipments for sale on my a/c until the goods are sold by him, or allowed to be valued to him; and he is not credited with my drafts on him until I learn that he has accepted them. Instead of the phrases ‘His draft’ and ‘My draft’ we might write ‘My acceptance of his draft’ and ‘His acceptance of my draft,’ respectively.

On the opposite page we exhibit *imagined* particulars of an Account-Sales, as that form of Account is occasionally required at Examinations in connexion with Account-States. See the 3rd of the appended Exercises, (i.) p. 79.



## QUESTIONS FOR THE STUDENT'S PRACTICE

### IN THE PREPARATION OF ACCOUNT-STATES.

1. From the following list of transactions prepare an Account-State, showing the balance due to or from Melvin & Hughes after the sale of the Jute on Feb. 16.\*

| 1863.                                                                                                                                                              | £     | s. | d. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|----|
| Jan. 1. Sold to Melvin & Hughes, Canvas .                                                                                                                          | 396   | 0  | 0  |
| 2. I have accepted Melvin & Hughes' Bill, at 1 month, for £400, to enable them to pay for the Canvas as above . . . . .                                            | 400   | 0  | 0  |
| „ Melvin & Hughes have this day sent me a cheque for . . . . .                                                                                                     | 396   | 0  | 0  |
| 6. Melvin & Hughes have deposited with me Warrants for Jute to the estimated value of £1,250; and I have sold Jute to Hugh Melvin for cash to the amount of £250 . | 1,500 | 0  | 0  |
| „ Melvin & Hughes have this day drawn on me in advance, for Jute deposited, at 2 months . . . . .                                                                  | 1,000 | 0  | 0  |
| 8. Melvin & Hughes have this day remitted to me Hugh Melvin's Bill, dated Jan. 3, at 1 month . . . . .                                                             | 250   | 0  | 0  |
| 10. Melvin & Hughes pay me cash this day . . . . .                                                                                                                 | 200   | 0  | 0  |
| „ I this day accept Melvin & Hughes' Bill on me at 1 month . . . . .                                                                                               | 342   | 17 | 0  |
| „ Received of Melvin and Hughes, as cash for the above Bill . . . . .                                                                                              | 340   | 0  | 0  |

\* The Account, if correctly compiled, will show a balance of £225 12s. 6d. due to me.

## ACCOUNT-STATES.

75

|                                                                                                                                         | £     | s. | d. |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------|----|----|
| Feb. 4. Melvin & Hughes draw on me this day<br>Bill at 1 month, which I accept . . .                                                    | 425   | 5  | 9  |
| 5. Received of Melvin & Hughes amount<br>of their Bill on me, due this day<br>(accepted on 2nd ult. for their ac-<br>commodation) . . . | 400   | 0  | 0  |
| 6. Forwarded to Melvin & Hughes their<br>Bill on self, due and retired by me<br>yesterday . . .                                         | 400   | 0  | 0  |
| „ Hugh Melvin's Bill remitted to me by<br>Melvin & Hughes on 8th ult. is<br>this day dishonoured . . .                                  | 250   | 0  | 0  |
| 11. Melvin and Hughes have this day<br>failed.                                                                                          |       |    |    |
| 16. Sold this day the Jute deposited with<br>me as security by Melvin & Hughes<br>—Nett proceeds . . .                                  | 1,002 | 10 | 3  |

2. Draw up from the following records a statement of the account between me and John Willis as it stands on June 28.\*

|                                                                                                                                                                                             |     |    |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----|
| 1850.                                                                                                                                                                                       | £   | s. | d. |
| Jan. 1. Balance due to me from John Willis,<br>of New York . . .                                                                                                                            | 287 | 12 | 4  |
| „ Received, according to my order, from<br>John Willis, per the 'Maria,' Capt.<br>Cripps, 110 casks Ashes, amount-<br>ing per Invoice to 1,713 dollars<br>9 cents, at 4s. 6d. per doll. . . | 385 | 8  | 11 |

\* This Account, if correctly compiled, will show a balance of £346 7s. 2d. due to John Willis.

|                                                                                                                                                                                          | £   | s. | d. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----|
| Feb. 24. Accepted John Willis's draft on me,<br>at 50 days' sight, in favour of<br>Henry W. Hill . . . . .                                                                               | 150 | 0  | 0  |
| Mar. 23. Received from John Willis his draft<br>on James Frew, payable to my<br>order at 30 days' sight . . . . .                                                                        | 400 | 0  | 0  |
| 28. Shipped on board the 'Calliope,' Hume,<br>for Hamburg, on account of John<br>Willis, and consigned by his<br>order to Ziegler & Co., of Ham-<br>burg, 10 bales cotton yarn . . . . . | 923 | 13 | 10 |
| Apr. 9. Bought of Simpson, Smith, & Co.,<br>140 pieces printed goods . . . . .                                                                                                           | 335 | 10 | 4  |
| 13. Shipped per the 'Rajah,' C. Hughes,<br>for New York, consigned to John<br>Willis to be sold on my account,<br>the goods bought of Simpson,<br>Smith, & Co. . . . .                   |     |    |    |
| 15. Received of Robert Wyat on account<br>of John Willis . . . . .                                                                                                                       | 200 | 0  | 0  |
| „ Paid shipping charges and insurance<br>on goods per the 'Rajah' . . . . .                                                                                                              | 36  | 7  | 3  |
| 18. Paid my Acceptance in favour of<br>Henry W. Hill . . . . .                                                                                                                           | 150 | 0  | 0  |
| 25. Received cash from James Frew in<br>payment of his Acceptance . . . . .                                                                                                              | 400 | 0  | 0  |
| May 6. Insured on account of John Willis,<br>for £650 on 20 bales cotton, per<br>the 'Aurora,' Griffiths, from New<br>York, to return 1 per cent. for<br>convoy and arrival . . . . .    | 46  | 2  | 6  |
| 16. Received from John Willis two Bills<br>of Exchange, viz. :                                                                                                                           |     |    |    |

|                                                                                                              | £   | s. | d. |
|--------------------------------------------------------------------------------------------------------------|-----|----|----|
| J. Ramsay on Weston & Co., payable to C. Bryce, at 40 days' sight . . . . .                                  | 150 | 10 | 0  |
| E. Campbell on S. Kemp, payable to H. Viner, at 40 days' sight . . . . .                                     | 250 | 0  | 0  |
| May 17. Paid to Simpson, Smith, & Co., S. Kemp's acceptance . . . . .                                        | 250 | 0  | 0  |
| and cash . . . . .                                                                                           | 85  | 10 | 4  |
| 24. Received: advice from John Willis that he has effected sales of the goods per 'Rajah,' netting . . . . . | 391 | 12 | 6  |
| 31. Received return of premium on cotton per the 'Aurora' . . . . .                                          | 6   | 10 | 0  |
| June 20. Transmitted to John Willis Account-Sales of 20 bales cotton ex 'Aurora'—Nett proceeds . . . . .     | 702 | 19 | 5  |
| 28. Received payment of Weston & Co.'s Acceptance . . . . .                                                  | 150 | 10 | 0  |

## 3. Read the following list of transactions.

|                                                                                                        |      |    |    |
|--------------------------------------------------------------------------------------------------------|------|----|----|
| 1863.                                                                                                  | £    | s. | d. |
| Jan. 6. Bought of Richard Curzon, cloth. . . . .                                                       | 1350 | 5  | 8  |
| 7. Received from John Thomson, Bordeaux, per the 'Susan,' for sale on his a/c, 16 pipes wine . . . . . | 400  | 0  | 0  |
| 8. Shipped per 'Minerva' to John Thomson, Bordeaux, per his order, cloth . . . . .                     | 350  | 0  | 0  |
| 9. Sold Richard Curzon 1 pipe of Thomson's wine . . . . .                                              | 85   | 0  | 0  |
| 12. Paid entry, &c., on wine per 'Susan' . . . . .                                                     | 52   | 10 | 0  |

|                                                                                                                              | £   | s. | d.            |
|------------------------------------------------------------------------------------------------------------------------------|-----|----|---------------|
| Jan. 14. Sold Thompson & Sons 10 pipes of the<br>'Susan's' wine . . . . .                                                    | 320 | 0  | 0             |
| 17. Paid George Johnson on a/c of John<br>Thomson . . . . .                                                                  | 7   | 10 | 0             |
| 19. Bought the brig 'Fanny' (paying cash)<br>for . . . . .                                                                   | 800 | 0  | 0             |
| of which Thompson & Sons take $\frac{1}{8}$                                                                                  |     |    |               |
| George Johnson . . . . .                                                                                                     |     |    | $\frac{2}{8}$ |
| Richard Curzon . . . . .                                                                                                     |     |    | $\frac{2}{8}$ |
| and myself . . . . .                                                                                                         |     |    | $\frac{2}{8}$ |
| 20. Sold Fred. Henley 5 pipes of Thomson's<br>wine . . . . .                                                                 | 150 | 0  | 0             |
| ,, Sent John Thomson a/c sales of wine.                                                                                      |     |    |               |
| 23. Received of Fred. Henley . . . . .                                                                                       | 150 | 0  | 0             |
| Feb. 5. Received of Thompson & Sons their bill<br>at 1 month . . . . .                                                       | 420 | 0  | 0             |
| 7. Received of John Thomson, Bordeaux,<br>per the 'Charlotte,' 12 pipes of<br>brandy, for sale on his account . . . . .      | 310 | 0  | 0             |
| 10. Sold Johnson & Co. 2 pipes brandy ex<br>'Charlotte' . . . . .                                                            | 80  | 0  | 0             |
| ,, Received of Charles Hanly on a/c of<br>John Thomson, Bordeaux . . . . .                                                   | 315 | 9  | 6             |
| 14. Paid freight, entry, carriage, &c., on<br>12 pipes brandy, per the 'Charlotte' . . . . .                                 | 37  | 3  | 7             |
| 16. Sold Thomson, Son, & Co. 2 pipes<br>brandy ex 'Charlotte' £ 77 10s.                                                      |     |    |               |
| Cloth . . . . .                                                                                                              | 154 | 0  |               |
|                                                                                                                              | 231 | 10 | 0             |
| 17. Paid for repairs of brig 'Fanny' . . . . .                                                                               | 80  | 0  | 0             |
| 27. Transferred to John Thomson, Bor-<br>deaux, my share of brig 'Fanny,' at<br>cost price with an advance of 5 per<br>cent. |     |    |               |

|                                                                                                 | £   | s. | d. |
|-------------------------------------------------------------------------------------------------|-----|----|----|
| Feb. 27. Took to my own a/c remainder of<br>brandy ex 'Charlotte,' at Market<br>price . . . . . | 210 | 0  | 0  |

(i.) Make out Accounts of the Sales on a/c of John Thomson of Bordeaux, showing the nett proceeds.—A commission of 5 per cent. is to be allowed to me on my a/c on the amount of each sale.

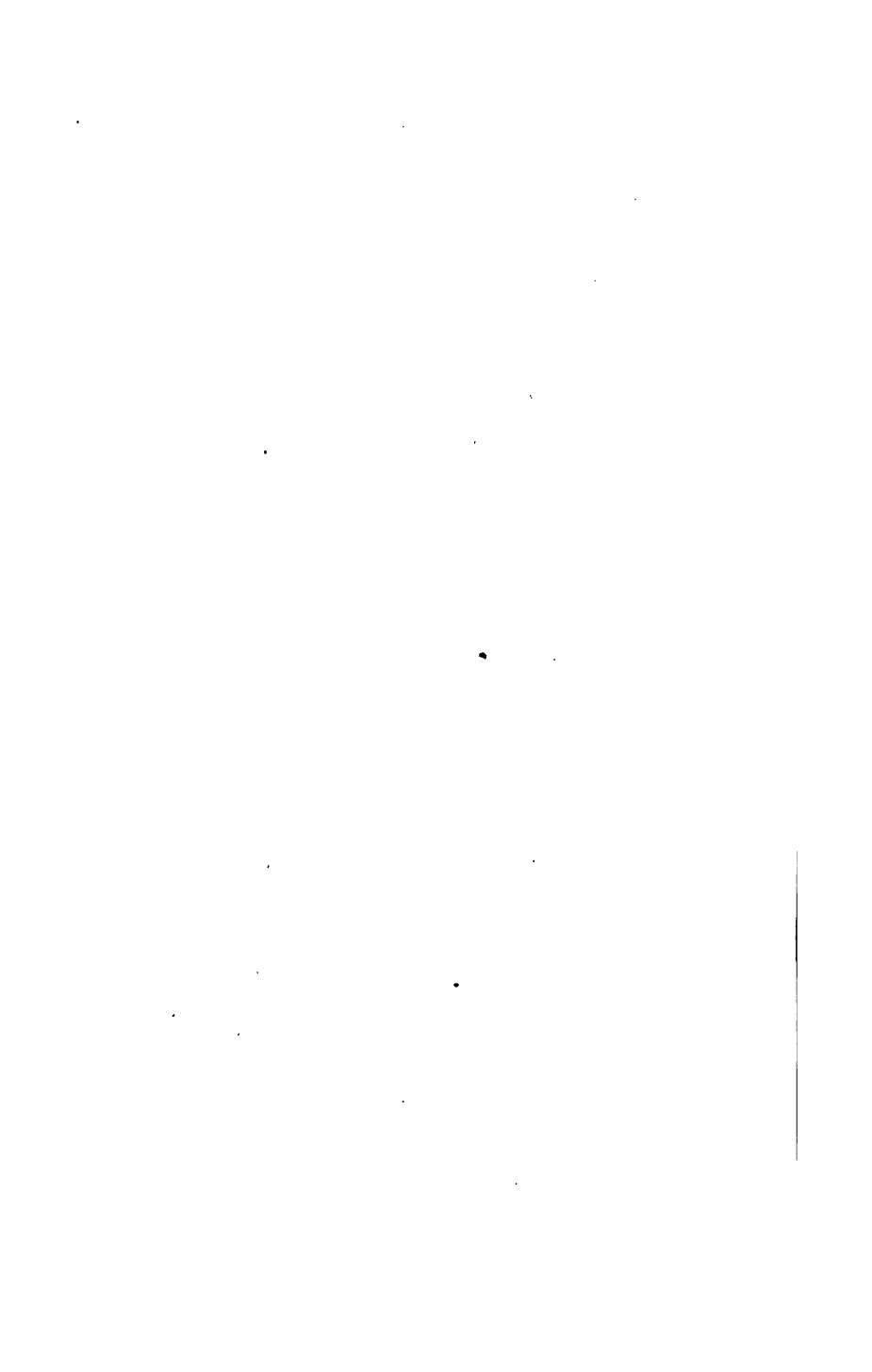
(ii.) Prepare a statement of the Account between me and John Thomson of Bordeaux, as it stands on Feb. 27th.\*

\* This Account will show a balance of £466 3s. 5d. in favour of J. Thomson, taking  $\frac{2}{3}$  of £80 as my share of the expense of repairs, and as forming part of the cost price of the 'Fanny.'

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